




North Dakota Office of State Tax Commissioner

2007 Individual Income Tax

Cory Fong, Tax Commissioner



Not sure if you should
E-File? Consider the
benefits::

1. Receive your refund quicker!
2. For the fastest refund - use Direct Deposit - see page 15 for details.

3. Increased accuracy - especially during the last minute filing rush.
4. Proof of acceptance - E-File lets you know when the return has been accepted
5. Correct errors quickly.
6. Nothing to mail!
7. Software simplifies the filing process and you can be sure you are using the correct forms.

Dear Taxpayer,

Last year, nearly 60 percent of the state individual income tax returns were filed electronically. One reason more and more taxpayers prefer to use e-file rather than a paper return is because they receive their refunds faster. And taxpayers who use Direct Deposit find that they receive their refund even faster—usually in about five days. If you are eligible for a refund, I encourage you to use both the e-file and Direct Deposit options.

Another reason taxpayers prefer e-file is that it is more accurate than a paper return. This is because the computer automatically checks e-filed returns for errors, which results in fewer delays and faster processing. Taxpayers find this particularly helpful when they file during the last-minute filing rush.

If you have been using e-file, I hope you will continue to do so. If you have not tried e-file, I ask you to consider it for this year. You will find the process to be simple and quick to use.

On our web site, check out the “Where’s My Refund?” option to track the status of your refund. You can learn if your return was received, if your return is being processed, or the date your refund was issued.

To learn more about e-file, to track your refund, or to find other tax-related information, please visit our web site at www.nd.gov/tax.

Please let us know what you think we are doing well and what we can do to improve our service to you. Our phone, address, and e-mail information is found on the back of this booklet.

Thank you,

Cory Fong,
Tax Commissioner

Form ND-1



See page 15 for details
on using your credit
card to pay your taxes.

Visit our web site for forms or to
learn about North Dakota's taxes:
www.nd.gov/tax.



This booklet contains the following forms—

● Form ND-1

● Schedule ND-1NR

● Schedule PT

Contents

Refund of local sales tax.....	This page	Specific line instructions for Form ND-1	8
Use tax requirement	This page	Direct deposit of refund	15
Privacy Act information	This page	Credit card payment	15
Changes for 2007.....	1	How to fill out the scannable Form ND-1	16
Electronic filing and direct deposit options.....	3	Instructions for Schedule PT.....	17
Tips for trouble-free filing	3	List of school district codes	19
General instructions		2007 Form ND-1 Tax Table.....	20
Which form to use	4	Need forms or assistance.....	Back cover
Who must file	4	Check the status of your refund.....	Back cover
Native Americans	6	Request a copy of your return	
Reciprocity	6	or other information.....	Back cover
When and where to file	6		
Extension of time to file	6		
Penalty and interest.....	7		
Copy of federal return.....	7		
Correcting your return	7		
Estimated tax requirement (for 2008)	8		
How to file a return for a deceased taxpayer	8		
General instructions for completing Form ND-1....	8		



Taxpayer Bill of Rights

You may get a copy of the North Dakota Taxpayer Bill of Rights by contacting the Office of State Tax Commissioner or visiting our web site at www.nd.gov/tax

If you need a form or document mentioned in this booklet, you may obtain it from our web site at www.nd.gov/tax, or request it by phone, e-mail, fax, or letter—see the back cover of this booklet for phone numbers and addresses.

You might be eligible for a refund of local sales tax!

Beginning October 1, 2005, most city and county local tax ordinances contain a local sales tax maximum. If a customer exceeds that maximum, they may apply to the state Tax Department for a refund of the amount of local tax paid that exceeds that maximum. The local sales tax maximum varies between local taxing jurisdictions and ranges from \$25 to \$50. For example, you purchase \$4,000 of furniture in a city that has a one percent sales tax and allows for a \$25 local tax maximum. The retailer will collect \$200 in state sales tax and \$40 in local tax at the time of purchase. You may then apply to the Tax Commissioner for a refund of \$15 (\$40 local tax paid - \$25 local tax maximum). You can access the form, **Claim For Refund of City or County Sales and Use Tax Transmittal**, on our web site at www.nd.gov/tax or by calling (701) 328-3470 or e-mailing salestax@state.nd.us.

Do you owe use tax?

If you purchased goods from outside North Dakota or outside the U.S., you might owe state and local sales tax. Technically, what you have to pay is called a use tax. It applies to the same goods that are subject to North Dakota's sales tax. The use tax applies whether you purchased goods in person at an out-of-state location, by mail, phone, or the Internet.

If you didn't pay any sales tax or you paid tax to another country at the time of purchase, you must pay the use tax at the North Dakota sales tax rate. If you did pay sales tax to another state but you paid less than what you would have paid in North Dakota, the difference between the rates is the amount of use tax you owe.

If this applies to you, you must file a **North Dakota Use Tax Return**. You can access the form on our web site at www.nd.gov/tax or call the Sales and Withholding Taxes Division at **(701) 328-3470**.

Privacy Act information. In compliance with the Federal Privacy Act of 1974 (Public Law 93-579), the disclosure of an individual's social security number on the North Dakota income tax return and any required schedules is mandatory and is required under subsections 1 and 7 of North Dakota Century Code § 57-38-31. An individual's social security number is used as an identification number by the North Dakota Office of State Tax Commissioner for file control and recordkeeping purposes, and for cross-checking an individual's files with those of the Internal Revenue Service.

Changes affecting you and your income tax

Developments, updates, and items of interest relating to individual income tax

Property tax relief

New income tax credits are allowed based on property taxes paid

Residential/agricultural property credit

A new income tax credit is available for 2007 if your primary residence, whether owned or leased, is located in North Dakota. The credit is equal to 10% of the 2006 real estate tax or 2007 mobile home tax that you paid on residential and agricultural property located in North Dakota. The maximum credit allowed is \$500 (\$1,000, if married filing jointly). If the credit exceeds your 2007 income tax liability, you may make a one-time election to either (1) carry forward and use the unused credit on your 2008 return or (2) request a property tax relief certificate for the unused credit amount that you may redeem at your county treasurer's office. To claim the credit, you must complete Section 1 of the 2007 Schedule PT (enclosed in this booklet). For complete details, see page 17 of this booklet.

Commercial property credit

A new income tax credit is available for 2007 if you own commercial property located in North Dakota or you own an interest in a partnership, S corporation, or limited liability company (treated like a passthrough entity) that holds North Dakota commercial property. The credit is equal to 10% of the 2006 real estate tax or 2007 mobile home tax that you paid on property you own plus 10% of your share of the same taxes paid by a passthrough entity. The maximum credit allowed is \$500 (\$1,000, if married filing jointly). If the credit exceeds your 2007 income tax liability, you may carry forward and use the unused credit on your 2008 return. *(Note: There is no option to receive a property tax relief certificate for an unused commercial property tax credit.)* To claim the credit, you must complete Section 2 of the 2007 Schedule PT (enclosed in this booklet). For complete details, see page 17 of this booklet.

Property tax relief is also available to those not required to file a return

If you qualify for the residential and agricultural property tax income tax credit, but you do not have a requirement to file a 2007 North Dakota income tax return, you are still eligible for property tax relief. In lieu of the credit, you may obtain a property tax relief certificate for the amount of the allowable credit, which you then redeem at your county treasurer's office. A special new form, called Form ND-3, must be completed and filed to obtain the certificate. See the back cover of this booklet for how to obtain the form.

New deduction is allowed for contributing to College SAVE

A new income tax deduction is available for making a contribution to College SAVE, an Internal Revenue Code Section 529 higher education savings account administered by the Bank of North Dakota. The deduction is equal to the total amount of contributions made to one or more College SAVE accounts during the tax year. The maximum deduction allowed in a tax year is \$5,000 (\$10,000, if married filing jointly). Rolling over funds from another Section 529 plan into a Bank of North Dakota College SAVE account is not eligible for the deduction. See line 13 of Form ND-1.

New income tax credit is allowed to joint filers having earned income

If you are married and file a joint return with your spouse, you are eligible for a new income tax credit if you and your spouse meet certain income thresholds. For 2007, a credit of up to \$300 is allowed. The income thresholds and the maximum amount of the tax credit will change each year as the income tax rate brackets are indexed for inflation. To qualify, both you and your spouse must have earned income, which generally means wages, self-employment income, and the taxable portion of pension, social security, and IRA income. To see if you qualify for this credit, complete the worksheet on page 12 of this booklet.

Native American income exemption is broadened by state law

North Dakota income tax law was changed to broaden the income exemption already provided by federal law to a Native American. The change allows the exemption provided by federal law to apply with respect to **any** Indian reservation, not just the reservation where enrolled as a member. This change means that a Native American is not subject to North Dakota income tax and does not have to file a North Dakota income tax return if the individual (1) is an enrolled member of a federally-recognized Indian tribe, (2) lives on **any** Indian reservation in North Dakota, and (3) derives all of his or her income from sources on **any** Indian reservation in North Dakota. See line 8 of Form ND-1.

New supplemental schedules are created for state adjustments and tax credits

To accommodate the new income tax deductions and tax credits created by the 2007 legislature, two new supplemental schedules to Form ND-1 were created. Schedule ND-1SA contains three existing subtract adjustments that were removed from page 1 of Form ND-1. Schedule ND-1TC contains seven existing tax credits removed from page 2 of Form ND-1 and five newly enacted tax credits. Both of the new schedules are combined on one page and are accompanied by three pages of instructions. The new schedules are not included in the Form ND-1 booklet but must be requested if needed. See the back cover of this booklet for how to obtain these new schedules.

Changes affecting you and your income tax (continued)

New income tax credits are created for businesses

The 2007 legislature created the following four new income tax credits for businesses to promote new investment and new job creation in North Dakota:

- Employer internship program credit.
- Employer workforce recruitment credit.
- Microbusiness credit.
- Research expense credit.

Employer internship program credit

A new income tax credit is available for hiring an eligible college student to work in your business under a qualifying internship program in North Dakota. The credit is equal to 10% of the compensation paid to up to five eligible students. An eligible student is one who is enrolled in an institution of higher education or a vocational technical education program in a major field of study closely related to the work performed in your business. A qualifying internship program is one in which you supervise and evaluate the student's work and the internship qualifies the student for academic credit. No more than \$3,000 of tax credits may be claimed for all tax years. In the case of a partnership or other passthrough entity, the credit is passed through to the owners. See Schedule ND-1TC, line 8.

Employer workforce recruitment credit

A new income tax credit is available for using extraordinary recruitment methods to recruit and hire employees to fill positions in your business. The credit is equal to 5% of the compensation paid during the first 12 consecutive months to an employee hired to fill the position. The credit is allowed in the first tax year following the tax year in which the employee completes the 12-consecutive month employment period. An unused credit may be carried forward up to 4 tax years. To qualify, you must pay an annual salary that is at least 125% of North Dakota's average

wage (as published by Job Service North Dakota) and you must have used all of the following methods for at least 6 months to fill the position: (1) Contracted with a professional recruiter for a fee; (2) Advertised in a professional trade journal or other publication directed at a particular trade or profession; (3) Provided employment information on a web site for a fee; and (4) Offered to pay a signing bonus, moving expenses, or atypical fringe benefits. In the case of a partnership or other passthrough entity, the credit is passed through to the owners. *Note: Due to the 12-month employment condition on claiming the credit, the first tax year in which this credit may be claimed is 2008.*

Microbusiness credit

A new income tax credit is available if your business is certified as a microbusiness by the ND Commerce Department's Division of Economic Development and Finance (EDF). For information on obtaining certification, go to EDF's web site at www.growingnd.com. The credit is equal to 20% of the total new investment and new employment created in your business. "New investment" generally means an increase in the amount of real property and depreciable personal property located in North Dakota purchased or leased during the current tax year as compared to the previous tax year. "New employment" generally means an increase in the amount of compensation paid during the current tax year as compared to the previous tax year resulting from the hiring of new North Dakota resident employees. No more than \$10,000 of tax credits is allowed for all tax years. An unused credit may be carried over for up to 5 tax years. In the case of a partnership or other passthrough entity, the credit is passed through to the owners. See Schedule ND-1TC, line 9.

Research credit

A new income tax credit is available for conducting qualified research in North Dakota. The credit is equal to 25% of the first \$100,000 of qualified expenses. On qualified expenses over \$100,000, the applicable credit rate varies depending on

when qualified research is first conducted within North Dakota. An unused credit may be carried back 3 tax years and carried forward 15 tax years. See Schedule ND-1TC, line 10.

Angel fund investment credit

A new income tax credit is available for making a qualified investment in an angel fund incorporated in North Dakota. The credit is equal to the smaller of (1) 45% of your investment or (2) \$45,000. An unused credit may be carried over for up to 4 tax years. The investment must be at risk and must remain in the fund for at least 3 years from the date of the investment. If you claim this credit, you may not claim a seed capital investment tax credit passed through to you by the angel fund. See Schedule ND-1TC, line 11.

Family member care credit is changed

The individual income tax law governing the family member care income tax credit was changed to simplify its provisions. In the case of a disabled family member (for whom the credit is claimed), it is not necessary to obtain a disability determination letter from the Social Security Administration; instead, the taxpayer claiming the credit must attach a copy of a letter from a physician, the ND Dept. of Human Services, or other competent authority attesting that the family member meets the SSA's definition of a disability. The definition of what expenses qualify for the credit was changed to provide that, in the case of "other" expenses not specifically set out in the statute, the expenses must qualify as medical expenses deductible under federal income tax law. In the case where multiple family members pay qualifying expenses for the care of the same family member, each of the family members who pay qualifying expenses is allowed to claim a credit of up to \$2,000 per family member being cared for (with a maximum of \$4,000). Under prior law, the maximum credit of \$2,000 (or \$4,000, if applicable) had to be apportioned among all of the family members who paid qualifying expenses. For details, see Schedule FC.

Your electronic options *for fast results!*



Electronic filing option (E-file)

One-Stop Filing!

E-file is the fastest way to file your return and receive your refund. The speed and accuracy of computers allow electronic returns to be processed faster than paper returns. And the possibility of errors and delays is greatly reduced.

North Dakota participates in the Internal Revenue Service's Federal/State *E-file* program. This program allows you to electronically file both your federal return and Form ND-1 at the same time. You can take advantage of it in one of the following three ways:

1. Ask your tax preparer

If your tax preparer is an Authorized IRS *E-file* Provider, your preparer can electronically file your federal and North Dakota returns. Many Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) sites set up by the IRS are Authorized IRS *E-file* Providers.

2. Off-the-shelf software

With a computer, Internet access, and the right software, you can file your federal and North Dakota returns yourself. Ask your local software retailer about the available software programs offering IRS's Federal/State *E-file* program. Make sure the program supports North Dakota tax forms.

3. Internet on-line service

Go to the Internet and check out the on-line filing services that offer the IRS's Federal/State *E-file* program. For links to the available services, go to our web site at: www.nd.gov/tax. Click on **Individual Income**, then **Electronic Filing** in the drop-down list.

*If you haven't tried
E-file yet, we encourage
you to give
it a try.*

*Join over
183,000
other North
Dakota taxpayers
now using E-file to
file their North
Dakota returns.*

You may be eligible for FREE E-file!

Several tax preparers, tax preparation software providers, and Internet on-line services offer free or discounted electronic tax filing. For more information on who provides these services and on E-file in general, log on to our web site at:

www.nd.gov/tax. Click on **Individual Income**, then **Electronic Filing** in the drop-down list.



Direct deposit = *faster refunds!*

If you use Form ND-1 and have a refund coming, you may request that your refund be deposited directly into your bank account. This option gets your refund to you in a more secure and fast manner. For information on how to direct deposit your refund, see the instructions to line 33 of Form ND-1 on page 15.

Tips for trouble-free filing

A complete and accurate return ensures the fastest processing of your return as well as a fast refund. Errors or omissions in the return mean delayed processing and possibly having to contact you.

Important: A return missing a signature or a copy of the federal return is not a properly filed return, and it will be sent back to you. This could result in late filing and payment charges if you resubmit the return after the due date.

Before you file, check the following—

- ☐ **Write legibly**
Our inability to read your information may result in errors.
- ☐ **Enter your correct social security number**
We use this number to identify your return. If married, include your spouse's social security number.
- ☐ **Check your math**
Math errors are one of the most common errors made.
- ☐ **Include all Form W-2s**
Be sure to include a copy of all your W-2s. Also include a copy of any Form 1099 or North Dakota Schedule K-1 showing North Dakota income tax withholding.
- ☐ **Use the right address**
Amazingly, thousands of North Dakota returns are mailed to the Internal Revenue Service by mistake each year. Use the preprinted envelope in this booklet.
- ☐ **Use the right postage**
Insufficient postage means the U.S. Postal Service will send your return back to you.
- ☐ **Sign the return**
Each year we receive thousands of unsigned returns. Before we can process them, we must return them to taxpayers for their signatures.
- ☐ **Include a copy of your federal return**
A copy of the federal return is part of a complete state return. If it's missing, we cannot process the return, and it will be sent back to you.

2007 Form ND-1 instructions

General and specific line instructions for Form ND-1

General instructions

This section provides information on selecting the right form, filing requirements, procedures for obtaining an extension, estimated tax requirements, correcting a return, and other general information.

Filing Tip:

Be sure to have a copy of your completed federal return at hand before attempting to complete Form ND-1.

Which form to use

It is important to note that North Dakota income tax law provides for two methods of calculating the individual income tax. The two methods are implemented on two different forms—Form ND-1 and Form ND-2. (This booklet contains only Form ND-1 and its instructions.)

Your choice of forms will affect the amount of your tax!

The two forms (and their respective calculation methods) are governed by different provisions of North Dakota income tax law. Because the calculation method and tax rates are different under each method, you will calculate a different tax under each one. For the majority of individuals, the tax will be the lowest on Form ND-1.

So, which form should I use?

Generally, you should use Form ND-1. Over 97 percent of all filers will calculate a lower tax on Form ND-1 than on Form ND-2. If you used Form ND-2 last year, do not automatically use Form ND-2 for this year, but check out Form ND-1 to make sure you are paying the lowest tax.

Who should use Form ND-2?

Very few individuals will benefit from using Form ND-2. Form ND-2 should be used **only if** it produces a tax that is lower than the tax calculated on Form ND-1. Although you calculate a North Dakota taxable income on both forms, do not base your choice on this number alone. You must also consider the tax rates which are much lower on Form ND-1.

Shouldn't I use Form ND-2 if I have one of the deductions or credits on it?

Not necessarily. There are a number of special deductions, exclusions, and credits that may be claimed only if Form ND-2 is used. As a general rule, they are usually not enough to offset the higher tax rates on Form ND-2. Some taxpayers will benefit from using Form ND-2, but we estimate that they make up less than 3 percent of all individual filers in North Dakota. If in doubt as to which form to use, use Form ND-1. If you find later that your tax would have been lower on Form ND-2, you have the option of filing an amended return (within the statutorily prescribed time periods) to change forms.

Who must file

New for 2007!

Property tax relief—Even though you do not have to file a 2007 North Dakota income tax return, you may be eligible for property tax relief. Obtain Form ND-3 for more information.

Full-year resident

If you were a full-year resident of North Dakota for the 2007 tax year and you are required to file a 2007 federal individual income tax return, you must file a 2007 North Dakota individual income tax return. This applies even though you may have worked outside North Dakota

(including employment overseas) during the tax year, or all of your income is derived from sources outside North Dakota. You were a full-year resident of North Dakota if you were a resident of North Dakota for the entire tax year, or you meet the statutory 7-month rule.

Definition of resident—In these instructions, the term “resident” refers to an individual who is a legal resident of North Dakota. Legal residence (which is also called domicile) means the place that is your permanent home to which you always intend to return whenever absent from it. If you have more than one physical place of abode, only one of them may be your legal residence. Legal residence is based on your intent and your actions.

Statutory 7-month rule—Even though you were not a resident of North Dakota for any part of the tax year—that is, you were a full-year nonresident—you must file as a full-year resident of North Dakota if you maintain a permanent place of abode in North Dakota and spend in the aggregate more than 210 days of the tax year in North Dakota. A permanent place of abode means a house, apartment, or other dwelling containing cooking and bathroom facilities that is suitable for year-round living and is maintained on a permanent or indefinite basis. This 7-month rule does not apply if you were (1) a part-year resident of North Dakota, (2) a full-year nonresident serving in the U.S. armed forces, or (3) a full-year resident of Montana or Minnesota covered by reciprocity.

Residents in U.S. armed forces

If you are a resident of North Dakota serving in the U.S. armed forces and you are required to file a 2007 federal individual income tax return, you must file a 2007 North Dakota individual income tax return as a full-year resident. This applies regardless of where you were stationed during the tax year.

Full-year nonresident

If you were a full-year nonresident of North Dakota for the 2007 tax year, you must file a 2007 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2007 federal individual income tax return.
- You derived gross income from North Dakota sources during the 2007 tax year. *(See the box on this page for what is included in gross income from North Dakota sources.)*

You were a full-year nonresident if you were not a resident of North Dakota for any part of the tax year, and you do not meet the statutory 7-month rule—see page 4.

Nonresidents in U.S. armed forces

If you are a full-year nonresident of North Dakota serving in the U.S. armed forces and your only gross income from North Dakota sources is your military compensation, you are not subject to North Dakota income tax. You do not have to file a North Dakota income tax return unless you are married and are filing a joint federal income tax return, and your spouse is required to file a North Dakota income tax return.

Minnesota or Montana resident

If you are a Minnesota resident, you do not have to file a North Dakota individual income tax return if **both** of the following apply:

- Your only gross income from North Dakota sources was compensation for personal or professional services.
- You returned to your home in Minnesota at least once each month during the time you worked in North Dakota.

If you are a Montana resident, you do not have to file a North Dakota individual income tax return if your only gross income from North Dakota sources was wages.

See **Reciprocity** on page 6 for more information.

Nonresident alien

If you are a nonresident alien of the United States and you received gross income from North Dakota sources during 2007, you must file a 2007 North Dakota individual income tax return. Except where an income tax treaty between the United States and a foreign country specifically exempts income from taxation by a U.S. state, income tax treaties between the U.S. and foreign countries do not apply for North Dakota income tax purposes. Therefore, you may have to pay North Dakota income tax on income derived from North Dakota sources even though the income is exempt from U.S. income tax because of a treaty. For more information, including the instructions on how to complete the North Dakota return, obtain the *Income Tax Guideline: Taxation of Nonresident Aliens*.

Part-year resident

If you were a part-year resident of North Dakota for the 2007 tax year, you must file a 2007 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2007 federal individual income tax return.
- You derived gross income from **any** source inside or outside North Dakota while you were a resident of North Dakota, or you derived gross income from North Dakota sources while you were a nonresident of North Dakota. *(See the box on this page for what is included in gross income from North Dakota sources while a nonresident.)*

You were a part-year resident of North Dakota if you were a resident of North Dakota for only part of the year. This generally applies if you moved into or out of North Dakota and the move constituted a change in your legal residence. See **Definition of resident** on page 4.

Gross income from North Dakota sources (for nonresidents only)

Gross income from North Dakota sources includes the following items received while a nonresident of North Dakota:

- Compensation for services performed in North Dakota, such as wages, salaries, tips, commissions, and fees.
- Income from tangible property in North Dakota, such as rents, royalties, and gain from the sale or exchange of the property.
- Income from a sole proprietorship, partnership, S corporation, or other trade or business carried on in North Dakota.
- Income from an estate or trust, but only to the extent the income is derived from tangible property or a trade or business in North Dakota.
- Income from gambling activity carried on in North Dakota.

Exceptions

Gross income from North Dakota sources **does not** include these items received while a nonresident of North Dakota: military pay, interest, dividends, pensions, annuities, gain from the sale or exchange of intangible property, compensation exempted under reciprocity with Minnesota or Montana, or compensation for services performed in North Dakota by an individual who performs regularly assigned duties in more than one state for an interstate motor, rail, air, or water carrier company, as provided under federal interstate commerce law.

Note: *Interest, dividends, gains, and other income from intangible property are included in gross income from North Dakota sources if derived from a sole proprietorship, partnership, or S corporation doing business in North Dakota.*

Changed for 2007!

Native Americans

If you are a Native American, you are not subject to North Dakota income tax and do not have to file a North Dakota income tax return if **all** of the following apply:

- You are enrolled as a member of a federally-recognized Indian tribe.
- You lived on **any** Indian reservation in North Dakota.
- You derived all of your income from sources on **any** Indian reservation in North Dakota.

If any of the above criteria are not met, you may be subject to North Dakota income tax. For more information, obtain the *Income Tax Guideline: Income Taxation of Native Americans*.

Reciprocity

North Dakota has income tax reciprocity agreements with the states of Minnesota and Montana. If certain conditions in the agreements are met, a resident of North Dakota does not have to pay Minnesota or Montana income tax on compensation received for work performed in the other state, and a resident of Minnesota or Montana does not have to pay North Dakota income tax on compensation received for work performed in North Dakota.

Minnesota and Montana residents

If you are a resident of Minnesota and you maintain a permanent home in Minnesota to which you return at least once each month during the time you work in North Dakota, the compensation you receive for personal or professional services performed in North Dakota is not taxable by North Dakota.

If you are a resident of Montana, wages you receive for work performed in North Dakota are not taxable by North Dakota.

If you received wages covered by reciprocity, and your employer withheld North Dakota income tax from them, you must file a North Dakota individual income tax return at the end of the tax

year to obtain a refund of the amount withheld. If this applies to you and you do not have any other gross income from North Dakota sources, obtain Form ND-1 and complete it as follows:

1. Complete the applicable items at the top of Form ND-1, page 1 (up to line D), as instructed.
2. Fill in the circle for "MN/MT RECIPROCITY" at the top of Form ND-1, page 1. Also enter "MN" or "MT", whichever applies, in the boxes for the state directly beneath the circle.
3. Leave line D and lines 1 through 25 blank.
4. Fill in the amount of the North Dakota income tax withheld on lines 26, 28, 29, and 33.
5. File Form ND-1 with a copy of your federal return and Form W-2s showing North Dakota income tax withholding.

If your wages are covered by reciprocity and you do not want your employer to withhold North Dakota income tax from them, you must complete **Form NDW-R** and give it to your employer. Ask your employer for this form.

North Dakota residents

If you are a resident of North Dakota and you maintain a permanent home in North Dakota to which you return at least once each month during the time you work in Minnesota, the compensation that you receive for personal or professional services performed in Minnesota is not taxable by Minnesota. Also, wages you receive for work performed in Montana while a resident of North Dakota are not taxable by Montana.

If you received wages covered by reciprocity and your employer withheld Minnesota or Montana income tax from them, you must file an income tax return with Minnesota or Montana to obtain a refund of the amount withheld. If your wages are covered by reciprocity and you do not want your employer to withhold Minnesota or Montana tax from them, you must give your employer a properly completed Minnesota Form MW-R or Montana Form NR-2, whichever applies. For assistance and forms, contact:

- Minnesota Revenue
Mail Station 5510
St. Paul, MN 55146-5510
Phone: (651) 296-3781
Web: www.taxes.state.mn.us
- Montana Department of Revenue
PO Box 5805
Helena, MT 59604-5805
Phone: (406) 444-6900
Web: www.mt.gov/revenue

When and where to file

If you are filing on a calendar year basis, you must file your 2007 North Dakota individual income tax return on or before April 15, 2008. If you are filing on a fiscal year basis, you must file on or before the 15th day of the fourth month following the close of your fiscal tax year. If the due date falls on a Saturday, Sunday or holiday, you have until the next day that is not a Saturday, Sunday, or holiday to file your return.

Mail your return in the preaddressed envelope provided in this booklet. If you don't have a preaddressed envelope, mail it to:

Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, North Dakota 58505-0550

Extension of time to file

You may obtain an extension of time to file your North Dakota individual income tax return by obtaining either a federal extension or a North Dakota extension.

Federal extension

If you obtain an extension of time to file your federal return, it will be recognized for North Dakota purposes. This includes the automatic extension allowed for being outside the U.S. and Puerto Rico on April 15. You do not have to file a separate state extension form, nor do you have to notify the Office of State Tax Commissioner that you have obtained a federal extension prior to filing your North Dakota return. Fill in the circle next to "Extension" at the top of page 1 of Form ND-1.

North Dakota extension

If you do not obtain a federal extension, but need additional time to file your North Dakota return, you may apply for a North Dakota extension by completing and filing **Form 101**. This is not an automatic extension—you must have good cause to request a North Dakota extension. Form 101 must be postmarked on or before the due date of your return. You will be notified whether your extension request is approved or rejected. If approved, fill in the circle next to “Extension” at the top of page 1 of Form ND-1.

Extension interest

If you file your North Dakota return on or before the extended due date, and you pay any tax balance due with the return, no penalty will be charged. Interest on any tax due on the return will be charged at the rate of 12% per year from the original due date of your return to the earlier of the date you file your return or the extended due date.

Prepayment of tax due

If you are applying for an extension of time to file, you may prepay the tax that you expect to owe to avoid paying extension interest. To do so, submit your check or money order along with a completed **2007 Form 400-EXT** on or before the due date of your return (excluding extensions). Alternatively, you may submit your payment along with a letter containing the following:

- Your name.
- Your social security number.
- Your address and phone number.
- Statement that your payment is a prepayment of your 2007 North Dakota individual income tax.

Penalty and interest

The full amount of your tax due must be paid by the due date (without extension) of your return to avoid penalty and interest charges. However, if you obtained an extension of time to file your return, you may pay the tax due by the extended due date of the return without penalty, but extension interest

will apply—see **Extension interest** and **Prepayment of tax due** on this page.

If you file your return on or before its due date (or extended due date), but you pay your tax due after the due date (or extended due date), a penalty equal to 5% of the tax due or \$5.00, whichever is greater, must be paid.

If you do not file your return on or before its due date (or extended due date), a penalty equal to 5% of the tax due or \$5.00, whichever is greater, for the month the return was due *plus* 5% of the tax due for each additional month (or fraction of a month) during which the return remains delinquent, not to exceed 25% of the tax due, must be paid.

In addition to any penalty, interest must be paid at the rate of 1% per month (or fraction of a month), except for the month in which the tax was due, on any tax due that remains unpaid after the due date (or extended due date) of the return.

Copy of federal return

You must attach a complete copy of your 2007 federal income tax return to your North Dakota return. A complete copy consists of Form 1040EZ, 1040A, or 1040 along with any supplemental forms and schedules. You do not have to include depreciation schedules or any other statements that you may have prepared as supporting documentation.

Correcting your return

If you need to correct your North Dakota return after you file it, you must file an amended return. There is no special form for this purpose. See **How to prepare an amended return** later on this page.

If you paid too much tax because of an error in your return, you generally have three years after you file your original return to file an amended return to correct the error and claim a refund of the overpayment. There are other time periods that may apply, such as in the case of a net operating loss carryback, an overstatement of tax of over 25%, or an IRS audit. For more information, contact the Office of State Tax Commissioner.

Penalty and interest apply to additional tax due on an amended return.

Change to federal return

By law, you must file an amended North Dakota return to report changes made to your federal return. This applies whether the changes are attributable to your filing of an amended federal return, or an audit or correction by the IRS. The amended North Dakota return must be filed within 90 days after filing the amended federal return or within 90 days after the final determination of the IRS changes.

Changed for 2007!

How to prepare an amended return

1. Obtain a blank North Dakota individual income tax return for the tax year affected by the changes.
2. Enter your name, current address, social security number, and other information required in the top portion of the return.
3. Fill in the applicable circle next to “Amended” in the top right-hand corner of the return.
4. Using the corrected information, complete the return through the net tax liability line.
5. Leave the line for income tax withholding blank unless you are claiming an additional amount not previously claimed.
6. On the “Total payments” line (line 28), enter the net tax liability shown on your original return or previously filed amended return.
7. Complete the remaining portion of the return according to the instructions. On an amended return, you may not adjust the amount of any voluntary contribution to the wildlife or trees funds, nor the amount of an overpayment applied to the next year’s estimated tax.
8. Attach a statement explaining why you are correcting your return. If you are doing so because of changes you or the IRS made to your federal return, attach a copy of the amended federal return or IRS notice.

Estimated tax requirement (for 2008)

You must pay estimated North Dakota income tax for the 2008 tax year if **all** of the following conditions apply:

1. You are required to pay estimated federal income tax for 2008.
2. Your net tax liability for 2007 is \$500 or more. *(If you are not required to file a North Dakota return for 2007, you do not have to pay estimated tax for 2008.)*
3. You expect to owe *(after subtracting any estimated North Dakota income tax withholding)* at least \$500 in tax for 2008.
4. You expect your North Dakota income tax withholding for 2008 to be less than the smaller of the following:
 - (a) 90% of your 2008 net tax liability.
 - (b) 100% of your 2007 net tax liability. If you moved into North Dakota during 2007 and had no income from North Dakota prior to the move, this 100% threshold does not apply; you must satisfy the 90% threshold in part (a).

In general, one-fourth (25%) of the total estimated tax required to be paid for the 2008 tax year must be paid by April 15, June 15, and September 15, 2008, and January 15, 2009.

If you are required to pay estimated tax for 2008, obtain the **2008 Form 400-ES, Estimated income tax—individuals**. If you paid estimated tax for 2007, a 2008 Form 400-ES will be mailed to you in early 2008.

How to file a return for a deceased taxpayer

If a final federal income tax return is required to be filed for a decedent for the year of death, a final North Dakota income tax return must also be filed. A court-appointed personal representative is responsible for filing the decedent's final return, even if there is a surviving spouse. The information from the final federal return is used to complete the final North Dakota return, and the North

Dakota return is to be signed in the same manner as required for federal income tax purposes. If there is a personal representative and no surviving spouse, a copy of the court document showing the appointment must be attached to the final return. If there is a surviving spouse and the final return will be filed on a joint basis, a refund will be mailed in both spouses' names. If the surviving spouse experiences any problem with depositing or cashing the check, or if there is no surviving spouse and no personal representative has been appointed for the decedent, contact the Individual Income Tax Section, Office of State Tax Commissioner for assistance (see the back cover of this booklet). Fill in the circle for "Deceased" next to the deceased taxpayer's name at the top of Form ND-1.

General instructions for completing Form ND-1

Filling in Form ND-1

Form ND-1 and its supplemental schedules are specially designed for electronic scanning. See page 16 for instructions on how to properly fill in the forms to ensure fast and accurate processing.

Rounding of numbers

You may enter your numbers on the return in dollars and cents, or you may round your numbers to the nearest whole dollar. If you choose to round your numbers, drop the cents if less than 50 cents and round up to the next whole dollar amount if 50 cents or higher. For example, \$25.36 becomes \$25.00, and \$25.50 becomes \$26.00.

Part-year resident or full-year nonresident of North Dakota

If you were a nonresident of North Dakota for part or all of the tax year, you must complete and attach Schedule ND-1NR to Form ND-1. On Schedule ND-1NR, you will indicate whether you are a **full-year nonresident** or a **part-year resident** by filling in your residency information at the top of the schedule.

If you are married and filing a joint return, and **either** you or your spouse was a nonresident of North Dakota for part or all of the tax year, you must complete Schedule ND-1NR on a joint basis and attach it to Form ND-1. On Schedule ND-1NR, each of you must indicate your residency status by filling in your residency information at the top of the schedule.

Specific instructions for top of page 1, Form ND-1

Fiscal year filer only

If you used a fiscal tax year for federal income tax purposes, enter in the boxes the ending date of your fiscal tax year as shown on your federal return.

Changed for 2007!

Name and address

Print or type your full name and address in the spaces provided on the return. If you are married and filing a joint return, include your spouse's full name.

If the taxpayer died during the 2007 tax year, fill in the circle for "Deceased" next to the taxpayer's name.

Social security numbers

Print or type your social security number (and your spouse's social security number, if married) in the spaces provided on the return.

Item A - Filing status

Fill in the circle next to the filing status that you used on your federal individual income tax return.

Item B - School district code

Select the code number from the list on page 19 for the school district in which you resided during the tax year and enter it in the boxes provided on the return.

Item C - Income source code

Select the code number corresponding to the area from which you derived the majority of your income for the tax year.

Source of income	Code number
Farming, ranching, or agricultural production	1
Retail, wholesale trade, and eating and drinking places	2
Federal, state, county, or city government service	3
Public or private education.....	4
Accounting, legal, health, motel, and other personal or professional services not classified elsewhere.....	5
Construction	6
Manufacturing.....	7
Transportation, communication, and public utilities.....	8
Exploration, development, and extraction of coal, oil, and natural gas	9
Banking, insurance, real estate, and other financial services.....	10
Military service.....	11
Retirement (Pensions, annuities, IRAs, etc.)	12

Changed for 2007!**Amended return**

If you are filing this return for the purpose of correcting a return you previously filed for the 2007 tax year, fill in the circle next to one of the following:

- General..... if you are correcting the return for any reason except a federal net operating loss carryback.
- Federal NOL..... if you are correcting the return because of a federal net operating loss carryback.

See **Correcting your return** on page 7 for more information.

Extension

Fill in the circle next to "Extension" only if you have an extension to file your North Dakota return. See **Extension of time to file** on page 6 for more information.

Federal estimated tax requirement

If you were required to pay estimated federal income tax for any part of the 2007 tax year, you must fill in the circle next to "Yes." This applies whether or not you actually made the required payment. Otherwise, fill in the circle next to "No."

MN/MT reciprocity

Fill in the circle next to "MN/MT RECIPROCITY" only if you are a Minnesota or Montana resident who is filing this return solely to claim a refund of North Dakota income tax because of reciprocity. See page 6 for details.

Specific instructions for lines 1 through 39, Form ND-1**Line 1 - Federal taxable income**

If your federal taxable income is a negative number (that is, it is less than zero mathematically), you are instructed to enter zero on your federal income tax return. However, for purposes of completing Form ND-1, enter the negative number on line 1. Enter a minus sign (-) in the box to the left of the number.

Line 2 - Lump-sum distribution

If you received a lump-sum distribution from a qualified retirement plan that you elected to report on Federal Form 4972 (Tax On Lump-Sum Distributions), you must enter on this line the amount from Form 4972, line 6 plus line 10. However, if you received the distribution while a nonresident of North Dakota, do not make an entry on this line.

Line 3 - Loss from financial institution

Enter on this line the amount of a loss reported to you by a partnership, S corporation, or other passthrough entity that is subject to North Dakota's

financial institution tax under N.D.C.C. ch. 57-35.3. For more information, obtain the *Income Tax Guideline: Adjustment For Income (Loss) From A Passthrough Entity Subject To N.D.C.C. ch. 57-35.3*.

Changed for 2007!**Line 4 - Planned gift credit income adjustment**

If you claimed the planned gift tax credit in 2005 or 2006, or are going to claim it for 2007, you must enter on this line the amount of the contribution on which the tax credit was based that you deducted in calculating your federal taxable income for 2007.

Line 6 - U.S. obligation interest

Enter the following on this line:

- Interest income from U.S. obligations.
- Interest income from other securities that is specifically exempted from state income tax by federal statute.
- The portion of dividend income from a mutual fund attributable to investment in U.S. obligations and other securities the interest from which is exempted from state income tax by federal statute.

Common sources of interest income that may be entered on this line include:

- U.S. savings bonds and Treasury bills and notes.
- Securities issued by:
 - Banks for cooperatives
 - Commodity Credit Corporation
 - Federal Deposit Insurance Corporation
 - Federal Farm Credit System
 - Federal Home Loan Banks
 - Federal Intermediate Credit Banks
 - Federal Land Banks
 - Federal Savings & Loan Insurance Corporations
 - Student Loan Marketing Association

Do not enter on this line interest income from securities of the Federal Home Loan Mortgage Corporation (Freddie Mac), Federal National Mortgage Association (Fannie Mae), and Government National Mortgage Association (Ginnie Mae),

nor from a federal income tax refund or repurchase agreement.

Line 7 - Net long-term capital gain exclusion

If your federal taxable income includes a net long-term capital gain (including a capital gain distribution from a mutual fund), you may exclude 30 percent of that gain from your North Dakota taxable income. **However, if you were a full-year nonresident or part-year resident of North Dakota for the tax year, the exclusion is limited to a net long-term capital gain based on the capital gains and losses reportable to North Dakota.** Complete the worksheet on this page to calculate the amount to enter on this line.

Changed for 2007!

Line 8 - Native American's exempt income

If you are an enrolled member of a federally-recognized Indian tribe who lived on **any** Indian reservation in North Dakota in 2007, enter on this line income you derived from sources on **any** Indian reservation in North Dakota. Do not enter income derived from non-reservation sources in North Dakota. If you lived in North Dakota in 2007, but you did not reside on any Indian reservation, do not enter any of your income on this line.

Line 9 - U.S. Railroad Retirement Board benefits

Enter on this line unemployment, sick pay, or retirement benefits received from the U.S. Railroad Retirement Board that are included in federal taxable income.

Line 10 - Income from financial institution

Enter on this line the amount of income reported to you by a partnership, S corporation, or other passthrough entity that is subject to North Dakota's financial institution tax under N.D.C.C. ch. 57-35.3. For more information, obtain the *Income Tax Guideline: Adjustment For Income (Loss) From A Passthrough Entity Subject To N.D.C.C. ch. 57-35.3*.

Line 11 - National Guard or reserve member exclusion

If you were a member of the North Dakota National Guard or the U.S. armed forces reserve, and you were mobilized for federal active duty service under Title 10, United States Code, enter the compensation received for that service. Do not enter compensation exempted from federal income tax, nor compensation received for attending annual training, basic military training, professional military education, or active duty for which you volunteered but did not receive mobilization orders. **Attach a copy of your Title 10 mobilization orders.**

Line 12 - Servicemember Civil Relief Act adjustment

If you were a full-year nonresident of North Dakota, enter on this line the amount of your compensation received for active duty in the U.S. armed forces, or for active duty in the commissioned corps of the Public Health Service or the National Oceanic and Atmospheric Administration. If you were a part-year resident of North Dakota, only the compensation received for this service while a nonresident of North Dakota may be entered on this line. If you are a full-year resident of North Dakota, do not make an entry on this line. **Attach a copy of the Form W-2 showing the military pay.**

NEW for 2007!

Line 13 - College SAVE contribution deduction

If you made a contribution in 2007 to a North Dakota College SAVE account administered by the Bank of North Dakota, you are allowed a deduction for the total contributions made during the year, up to a maximum deduction of \$5,000 (\$10,000, if married filing jointly). You are allowed the deduction regardless of whether you or someone else owns the account. A rollover of funds from another I.R.C. Section 529 college savings plan that you own into a North Dakota College SAVE account does not qualify for the deduction.

Worksheet for calculating net long-term capital gain exclusion

(for line 7 of Form ND-1)

Capital gain distribution — If you reported capital gain distributions on Form 1040A, line 10, or on Form 1040, line 13 (and you did not have to complete Schedule D), skip lines 1 and 2 and enter the distributions on line 3 of this worksheet.

1. Enter amount from 2007 Schedule D (Form 1040), line 15. If zero or less, stop here; no exclusion is allowed **1** _____
2. Enter amount from 2007 Schedule D (Form 1040), line 16. If zero or less, stop here; no exclusion is allowed **2** _____
3. Enter the smaller of line 1 or line 2 **3** _____
 - If a **full-year resident**, enter the amount from line 3 on line 5 and go to line 6.
 - If a **full-year nonresident** or **part-year resident**, go to line 4.
4. Complete lines 4a through 4d using only the capital gains and losses reportable to North Dakota:
 - a. North Dakota net short-term capital gain (loss) **4a** _____
 - b. North Dakota net long-term capital gain (loss) **4b** _____
 - c. Combine lines 4a and 4b. If zero or less, enter -0- **4c** _____
 - d. Enter the smaller of line 4b or line 4c **4d** _____
5. If a full-year resident, enter amount from line 3. Otherwise, enter smaller of line 3 or line 4d **5** _____
6. Multiply line 5 by 30% (.30). Enter this amount on Form ND-1, line 7 **6** _____

NEW for 2007!

A new supplemental schedule, Schedule ND-1SA, was created for the individual income subtraction adjustments not separately shown on Form ND-1.

Line 14 - Other subtractions

If you have any of the following subtraction adjustments, obtain and complete Schedule ND-1SA:

- Renaissance zone income exemption (Schedule RZ)
- New or expanding business income exemption under N.D.C.C. ch. 40-57.1
- Human organ donor expense deduction

Enter on this line the total subtractions from Schedule ND-1SA, line 4. **Attach Schedule ND-1SA.**

Line 17 - Calculation of tax

If you were a **full-year resident** for the tax year, use the Tax Table on page 20 to calculate your tax. This also applies if you are married filing jointly and both you and your spouse were full-year residents for the tax year.

If you were a **full-year nonresident** or a **part-year resident** for the tax year, you must complete Schedule ND-1NR (in this booklet) to calculate your tax. This also applies if you are married filing jointly and *either* you or your spouse was a nonresident for part or all of the tax year.

Farm income averaging — If you have farm income and used Schedule J (Form 1040) to calculate your federal income tax for 2007, you may be able to lower your North Dakota income tax by completing **Schedule ND-1FA**. Obtain Schedule ND-1FA for more information.

Line 19 - Credit for income tax paid to another state

If you were a full-year resident or part-year resident of North Dakota and you paid income tax to another state on income also taxed by North Dakota, you may be eligible for an income tax credit. See **Schedule ND-1CR** (in this booklet) for details. **Attach Schedule ND-1CR.**

NEW for 2007!**Line 20 - Marriage credit**

You are eligible for a tax credit if you meet all of the following requirements:

- You are married and filing a joint return with your spouse;
- Your joint taxable income on line 16 of Form ND-1 is more than \$53,254;
- Both you and your spouse have earned income. See “What’s included in earned income?” below; *and*
- The earned income of the spouse with the lower earned income is more than \$30,154.

If you qualify, complete the **Marriage Credit Worksheet** on page 12 to calculate your credit.

What’s included in earned income?

For purposes of lines 3a and 3b of the worksheet, add the following amounts separately for you and your spouse:

- Wages, salaries, tips, etc. reported on line 7 of Form 1040 or Form 1040A, or line 1 of Form 1040EZ;
- Net self-employment income reported on line 3 of Schedule SE (Form 1040), reduced by the self-employment tax deduction reported on line 6 of Schedule SE; *and*
- Taxable portion of IRAs, pensions, annuities, and social security benefits reported on lines 15b, 16b, and 20b of Form 1040, or on lines 11b, 12b, and 14b of Form 1040A. **Reduce this total by any taxable benefits from the U.S. Railroad Retirement Board entered on Form ND-1, line 9.**

NEW for 2007!**Line 21 - Commercial property tax credit**

As part of the property tax relief provided by the 2007 North Dakota Legislature in Senate Bill 2032, you are allowed an income tax credit if either (or both) of the following apply:

- You owned commercial property located in North Dakota for which you paid the 2006 real estate tax or the 2007 mobile home tax; or

- You were an owner of a passthrough entity, such as a partnership or S corporation, that owned commercial property located in North Dakota for which the entity paid the 2006 real estate tax or the 2007 mobile home tax.

See **Schedule PT** (included in this booklet) for details. Enter the credit from Schedule PT, Section 2, line 9, on Form ND-1, page 2, line 21. **Attach Schedule PT.**

NEW for 2007!

A new supplemental schedule, Schedule ND-1TC, was created for the individual income tax credits not separately shown on Form ND-1.

Line 22 - Other credits

If you have any of the following tax credits, obtain and complete Schedule ND-1TC:

- Family member care credit (Schedule FC)
- Renaissance zone credit (Schedule RZ)
- Agricultural commodity processing facility investment credit
- Seed capital investment credit
- Planned gift credit (Schedule PG)
- Biodiesel fuel supplier (wholesaler) credit
- Biodiesel fuel seller (retailer) credit
- **NEW!** Employer internship program credit
- **NEW!** Microbusiness credit
- **NEW!** Research expense credit
- **NEW!** Angel fund investment credit
- **NEW!** Endowment fund credit from passthrough entity

Enter on this line the total credits from Schedule ND-1TC, line 13. **Attach Schedule ND-1TC.**

NEW for 2007!**Lines 24a through 24c - Residential and agricultural property tax credit**

Line 24a. As part of the property tax relief provided by the 2007 North Dakota Legislature in Senate Bill 2032, you are allowed an income tax credit if:

- You either (1) maintained a primary residence in North Dakota for the entire 2006 tax year or (2) established a primary residence in North Dakota during the 2006 tax year that you maintained until the end of the year; **and**
- You owned residential or agricultural property located in North Dakota for which you paid the 2006 real estate tax or the 2007 mobile home tax.

See **Schedule PT** (included in this booklet) for details. Enter the credit from Schedule PT, Section 1, line 7, on Form ND-1, page 2, line 24a. **Attach Schedule PT.**

Line 24c. If you have an unused residential and agricultural property tax credit (of at least \$5.00) on line 24b, you must make an election on how you want to handle the unused credit. You may elect to do one of the following:

- Carry over the unused credit and use it to reduce the income tax liability on your 2008 North Dakota income tax return. In this case, see the 2008 return when it is available for instructions on how to claim the unused credit on it; **or**
- Request our office to send you a certificate for the amount of the unused credit, which you then submit to the county treasurer for any county in which you owned property subject to the 2006 real estate tax or the 2007 mobile home tax.

Marriage Credit Worksheet

Complete this worksheet to determine the amount to enter on Form ND-1, line 20.

1. Is your filing status Married filing jointly ?		
<input type="checkbox"/> No. Stop; you do not qualify for the credit.		
<input type="checkbox"/> Yes. Enter your taxable income from Form ND-1, line 16	1	
2. Is the amount on line 1 more than \$53,254 ?		
<input type="checkbox"/> No. Stop; you do not qualify for the credit.		
<input type="checkbox"/> Yes. Go to line 3.		
3. a. Enter your earned income.....		3a
b. Enter your spouse's earned income		3b
4. Enter the smaller of line 3a or line 3b		4
5. Is the amount on line 4 more than \$30,154 ?		
<input type="checkbox"/> No. Stop; you do not qualify for the credit.		
<input type="checkbox"/> Yes. Go to line 6	5	8,750.00
6. Subtract line 5 from line 4		6
7. Calculate the tax on the amount on line 6 using the Single tax rate schedule on page 32		7
8. Subtract line 6 from line 1		8
9. Calculate the tax on the amount on line 8 using the Single tax rate schedule on page 32		9
10. Calculate the tax on the amount on line 1 using the Married filing jointly tax rate schedule on page 32		10
11. Add lines 7 and 9		11
12. Subtract line 11 from line 10. If result is zero or less, stop; you do not qualify for the credit		12
13. Maximum credit		13
14. Enter smaller of line 12 or line 13		14
<p>► If you and your spouse are full-year residents, enter amount from line 14 on Form ND-1, line 20. Do not complete lines 15 and 16.</p> <p>► If you completed Schedule ND-1NR, complete lines 15 and 16.</p>		
15. Enter ratio from Schedule ND-1NR, line 18		15
16. Multiply line 14 by line 15. Enter this amount on Form ND-1, line 20		16

Fill in the applicable box on line 24c to indicate your election.

Important: An election to receive a certificate for the amount of the unused credit must be made by the due date (or extended due date) of the original 2007 North Dakota return. If you file your return late, an election to receive a certificate is not valid, and the amount of the unused credit must be carried over to your 2008 return.

Line 26 - Withholding

If you received a Form W-2, Form 1099, or North Dakota Schedule K-1 showing North Dakota income tax withholding for the 2007 tax year, enter the total of the North Dakota income tax withheld on this line. Be sure the state identified on the Form W-2 or Form 1099 is North Dakota. **Attach a copy of the Form W-2, Form 1099, or North Dakota Schedule K-1.**

Line 30 - Application of overpayment to 2008

If you have an overpayment on line 29, you may elect to apply part or all of it as an estimated payment toward your 2008 income tax liability. If you make this election, you may not change the election or the amount you applied after you file your return.

Lines 31 and 32 - Voluntary contribution of overpayment

If you have an overpayment on line 29, you may make a voluntary contribution of part or all of your overpayment to the Watchable Wildlife Fund or the Trees For North Dakota Program Trust Fund (or both) by entering on the applicable line the amount you wish to contribute. If



NORTH DAKOTA FOREST SERVICE

The *Trees for North Dakota* Income Tax Check-Off

Planting trees to improve North Dakota's health, safety and economy.

Trees: More than half of North Dakota's residents live in cities and towns. Parks, green spaces and trees affect our everyday moods, activities and emotional health. Trees add beauty and character to our surroundings, screen unsightly views, absorb noise, offer relief from everyday stress, provide restorative experiences, and enhance health recovery, work attitudes and well-being. Families and young people are the foundation and future of North Dakota. Trees need supportive environments that encourage positive behavior. Research indicates that trees reduce domestic conflict, school aggression and violence.



Forests: Native and planted forests in rural areas beautify the landscape, reduce soil erosion by both wind and water, improve air quality, produce oxygen, and provide food and cover for wildlife. Forests are vital along rivers and streams to improve water quality, lessen sediment buildup in streams, reduce runoff, trap pollutants, and increase ground-water recharge. The recreational benefits forests provide allow a diversion from work and connect us to nature.



Trees and forests help the economy by reducing air conditioning and heating costs, reducing national dependence on oil and natural gas. Trees increase property values—residential, commercial and industrial, as well as attract businesses and tourists. Forests supply valuable products, such as lumber, paper, nuts and fruit. They offer attractive sites to socialize and places for children to play. Trees serve as living proof that we can make a positive change in our environment.

Your donation will help plant *“trees for tomorrow!”*

Your contributions are returned to communities and rural landowners through tree planting grants. To contribute to the “Trees for North Dakota” Trust Fund, consult your tax preparer or enter a voluntary contribution on the 2007 North Dakota Individual Income Tax Return on:

Form ND-1: Overpayment (Line 32)/Tax due (Line 37)

Form ND-2: Overpayment (Line 14)/Tax due (Line 19)

Larry A. Kotchman, State Forester, NORTH DAKOTA FOREST SERVICE
307 First Street East, Bottineau ND 58318-1100

Tel: (701) 228-5422

www.nd.gov/forest

forest@nd.gov

HELP PROMOTE AND DEVELOP WATCHABLE WILDLIFE OPPORTUNITIES IN NORTH DAKOTA

Contribute to the Watchable Wildlife Fund

*To contribute, see information on your North Dakota Tax Form
and check off for Watchable Wildlife*

Your contributions have helped fund projects including:

- *Conservation education projects to Schools and Communities*
- *Species of concern habitat projects*
- *Grants to civic organizations for wildlife projects*
- *Watchable Wildlife recruitment and education programs*

For more information contact:
North Dakota Game and Fish Department
100 N. Bismarck Expressway
Bismarck, ND 58501-5095
Web: gf.nd.gov
Email: ndgf@nd.gov



Photo by Sandra Johnson

contributing, you must contribute at least \$1.00. A contribution will reduce your refund.

Line 33 - Direct deposit of refund

If you want us to deposit your refund directly into your bank account, complete items a, b, and c. You may want to check with your bank to see if it will accept direct deposit and to obtain the correct routing and account numbers.

Routing number (Item a)—Enter your 9-digit routing number. The first two digits must be within the range of 01 through 12 or 21 through 32. *See sample check above.*

Account number (Item b)—Enter your account number. It may have up to 17 digits (both letters and numbers). If there are less than 17 digits, enter the number starting with the first box on the left. Include hyphens, but omit spaces and special symbols, and leave unused boxes blank. *See sample check above.*

Please note:

- Do not use the number shown on a deposit slip for the routing or account number.
- You will not receive notification of when the deposit is made by our office. Contact your bank or check your bank statement to see if your refund has been direct deposited.
- If the routing or account number is incorrect, or if your bank does not accept the direct deposit, a paper check will be issued.

NEW for 2007!

Line 35 - Penalty and interest

Our office will notify you of any penalty and interest owed for late filing or late payment, or interest owed on tax due during an extension period. However, you may calculate the amount of penalty, interest, or both, that you owe and pay it with your return.

Penalty—Penalty is calculated as follows:

- If you file your return on or before its due date (or extended due date), but you do not pay the full amount of the tax due on it, a penalty equal to 5% of the unpaid tax due or \$5.00, whichever is greater, must be paid.

Sample check for direct deposit (line 33)

Mr. and Mrs. Taxpayer		9999
9999 Main Ave.		
Anytown, ND 99999		15-0000/0000
Pay to		
Order of		\$
		Dollars
Your Bank		
Anytown, ND USA 99999		
Memo		
: 123456789	12345678912345678	• 9999
Routing number (Item a)	Account number (Item b)	Do not include the check number as part of the account number.

- If you do not file your return on or before its due date (or extended due date), a penalty equal to 5% of the tax due or \$5.00, whichever is greater, for the month the return was due *plus* 5% of the tax due for each additional month (or fraction of a month) during which the return remains unfiled, not to exceed 25% of the tax due, must be paid.

Interest—Interest is calculated as follows:

- If you have an extension of time to file your return and you file your return on or before its extended due date, and you have a tax due that you pay in full with your return, interest at the rate of 12% per year must be paid on the tax due from the original due date of your return to the earlier of the date you file your return or the extended due date.
- If you do not pay the full amount of the tax due on your return on or before the due date (or extended due date) of your return, interest at the rate of 1% per month (or fraction of a month) must be paid on the unpaid tax due, starting with the month following the month in which the return was due and ending on the date the tax due is fully paid.

Enter the separate penalty and interest amounts, and the total of the two amounts, in the boxes provided on the return.

Lines 36 and 36 - Voluntary contribution

If you have a tax due on line 34, you may make a voluntary contribution to the Watchable Wildlife Fund or the Trees For North Dakota Program Trust Fund (or both) by entering on the applicable line the amount you wish to contribute. If

contributing, you must contribute at least \$1.00. A contribution will increase your balance due.

Line 38 - Balance due

The balance due (including the amount, if any, from line 39) must be paid in full with your return. Make your check or money order payable to the "ND State Tax Commissioner."

Pay by credit card. You may pay your balance due with your MasterCard®, American Express® Card, Discover® Card, or Visa® Card. To pay by credit card, call toll free or go to the web site of the credit card payment service provider shown below.

Link2Gov Corporation
1-888-ND-TAXES (1-888-638-2937)
www.ndtaxpayment.com

A convenience fee will be charged to your credit card by Link2Gov Corporation for its services. The State of North Dakota does not receive any part of this fee. You will be told what the fee is during the transaction and you will have the option to continue or cancel the transaction.

Line 39 - Interest on underpaid estimated tax

If you were required to pay estimated North Dakota income tax for 2007, but you did not pay enough or you paid it late, interest is charged on the underpayment or late payment. To determine if you owe interest, obtain and complete the **2007 Form 400-UT**.

Instructions for Schedule PT

Property tax relief credits

Purpose of schedule

Use the 2007 Schedule PT to calculate your property tax relief income tax credits that are available for the 2007 tax year.

The credit for residential and agricultural property is calculated in Section 1 of Schedule PT.

The credit for commercial property is calculated in Section 2 of Schedule PT.

General instructions

Eligible property taxes

Both of the credits allowed for the 2007 income tax year are calculated on the **2006 real estate tax** or **2007 mobile home tax**. For property you directly own, you must have your 2006 real estate tax statement or your 2007 mobile home tax statement available to complete Schedule PT. If you claim the commercial property tax credit in Section 2 based on an interest in a passthrough entity, you have to obtain certain information from the entity—see Section 2, line 3a. To be eligible for the credits, the property taxes must be fully paid.

Contract for deed

If you hold an interest in property that is subject to a contract for deed, and you pay the eligible property taxes on the property, you may claim the property taxes for purposes of Schedule PT.

Single-member LLC or grantor trust

If you are the sole owner of a limited liability company (LLC) that is a disregarded entity for federal income tax purposes, or if you are the owner of a grantor trust, property held in the name of the LLC or grantor trust is considered to be held directly by you for purposes of Schedule PT.

Confidentiality waiver

Your completion and attachment of Schedule PT to your return constitutes your consent that the Office of State Tax Commissioner may divulge to a co-owner information from your Schedule PT pertaining to a jointly owned parcel of property for purposes of administering the tax credit.

Section 1

Residential and agricultural property income tax credit

Eligibility requirements

You qualify for the residential and agricultural property income tax if you meet all of the following requirements:

- You maintained a primary residence in North Dakota for the entire 2006 calendar year or you established a primary residence in North Dakota during the 2006 calendar year that you maintained until the end of that year.
- You owned residential or agricultural property located in North Dakota for which you were liable for the **2006 real estate tax** or the **2007 mobile home tax**.
- You paid the **2006 real estate tax** or the **2007 mobile home tax**. In the case of jointly owned property, this applies if any of the co-owners fully paid the tax.

Primary residence. A primary residence generally means a dwelling that you own or rent that, except for temporary absences, is the place where you reside most of the time during the year. Also, except for certain nonresident military members stationed in North Dakota—see below—it usually constitutes your legal residence for state income tax purposes.

U.S. armed forces members. You meet the North Dakota primary residence requirement if:

- You were a **resident** of North Dakota serving in the U.S. armed forces who was stationed outside North Dakota during the 2006 calendar year; *or*
- You were a **nonresident** of North Dakota serving in the U.S. armed forces who was stationed in North Dakota during the 2006 calendar year, and you lived in a home or apartment in North Dakota that was your primary residence while stationed in North Dakota.

Specific line instructions for Section 1

Line 1

Enter on this line the street address of your primary residence in North Dakota during the 2006 calendar year. **Do not enter a post office box number.**

Resident U.S. armed forces members.

If you were a resident of North Dakota serving in the U.S. armed forces and you were stationed outside North Dakota during the 2006 calendar year, do one of the following:

- If you did not maintain a home or apartment in North Dakota during your absence, check the box on line 1 and leave the boxes for the street address and city blank. Also skip line 2; *or*
- If you maintained a home or apartment in North Dakota during your absence, fill in the boxes for the street address and city.
Do not check the box in this case.

Line 3a

Enter the information for each parcel of eligible property. If you owned more than one parcel of eligible property, you may stop entering parcels when 10% of your total share of property taxes (in column E) equals or exceeds the maximum tax credit you are allowed—see line 6. If you need to enter more than 4 parcels, obtain Schedule PTC and complete **Continuation Schedule 1**.

You may enter a parcel only if all of the following apply:

- The property is classified as residential or agricultural for property taxes.
- The property is located in North Dakota.
- You owned the property on the due date of the **2006 real estate tax** or the **2007 mobile home tax**. The 2006 real estate tax became due on January 1, 2007. The 2007 mobile home tax became due on January 10, 2007; however, if you purchased the mobile home or moved it into North Dakota during the 2007 calendar year, the mobile home tax became due on the 10th day after its purchase or move.
- You paid the **2006 real estate tax** or **2007 mobile home tax** due on the property. In the case of jointly owned property, this applies if any of the co-owners fully paid the tax.

Column A. Enter the property (or parcel) number from your 2006 real estate tax statement or 2007 mobile home tax statement.

Column B. Using the County Number Table on page 18, enter the number for the county in which the parcel is located.

Column C. Enter the **consolidated tax** from your 2006 real estate tax statement or 2007 mobile home tax statement. This is the total amount of the property taxes before any special assessments are added and before

any discount is subtracted. Enter the total consolidated tax even though you may jointly own the property with one or more other persons.

Column D. If you own 100% of the parcel, enter 100%. If you own less than 100% of the parcel, enter your ownership share as a percentage. For example, if you own one-half of the parcel, enter 50%. If only you and your spouse own the parcel, and you are filing a joint return, enter 100%.

Column E. If you own 100% of the parcel, enter the amount from Column C in Column E. If you own less than 100% of the parcel, multiply the amount in Column C by the percentage in Column D.

Section 2

Commercial property income tax credit

Eligibility requirements

You qualify for the commercial property income tax credit if you meet one or both of the following requirements:

- You owned commercial property located in North Dakota for which you were liable for the **2006 real estate tax** or the **2007 mobile home tax**. See line 1a.
- You owned an interest in a partnership, S corporation, or limited liability company (treated like a passthrough entity) that owned commercial property located in North Dakota for which the entity was liable for the **2006 real estate tax** or the **2007 mobile home tax**. See line 3a.

Specific line instructions for Section 2

Line 1a

Enter the information for each parcel of eligible property. If you owned more than one parcel of eligible property, you may stop entering parcels when 10% of your total share of property taxes (in column E) equals

or exceeds the maximum tax credit you are allowed—see line 7. If you need to enter more than 3 parcels, obtain Schedule PTC and complete **Continuation Schedule 2**.

You may enter a parcel only if all of the following apply:

- The property is classified as commercial for property taxes.
- The property is located in North Dakota.
- You owned the property on the due date of the **2006 real estate tax** or the **2007 mobile home tax**. The 2006 real estate tax became due on January 1, 2007. The 2007 mobile home tax became due on January 10, 2007; however, if you purchased the mobile home or moved it into North Dakota during the 2007 calendar year, the mobile home tax became due on the 10th day after its purchase or move.
- You paid the **2006 real estate tax** or **2007 mobile home tax** due on the property. In the case of jointly owned property, this applies of any of the co-owners fully paid the tax.

Column A. Enter the property (or parcel) number from your 2006 real estate tax statement or 2007 mobile home tax statement.

Column B. Using the County Number Table on this page, enter the number for the county in which the parcel is located.

Column C. Enter the **consolidated tax** from your 2006 real estate tax statement or 2007 mobile home tax statement. This is the total amount of the property taxes before any special assessments are added and before any discount is subtracted. Enter the total consolidated tax even though you may jointly own the property with one or more other taxpayers.

Column D. If you own 100% of the parcel, enter 100%. If you own less than 100% of the parcel, enter your ownership share as a percentage. For example, if you own one-half of the parcel, enter 50%. If only you and your spouse own the parcel, and you are filing a joint return, enter 100%.

Column E. If you own 100% of the parcel, enter the amount from Column C in Column E. If you own less than 100% of the parcel, multiply the amount in Column C by the percentage in Column D.

Line 3a

Enter the information for each eligible partnership, S corporation, or limited liability company (treated like a passthrough entity). If you owned an interest in more than one entity, you may stop entering entities when 10% of your total share of the property taxes (in column E) equals or exceeds the maximum tax credit you are allowed—see line 7. If you need to enter more than 3 entities, obtain Schedule PTC and complete **Continuation Schedule 3**.

You may enter an entity only if all of the following apply:

- The entity owned property classified as commercial for property taxes.
- The commercial property is located in North Dakota.
- The entity paid the **2006 real estate tax** or **2007 mobile home tax** due on the commercial property.
- You owned an interest in the entity on the date the real estate tax or the mobile home tax became due. See the instructions to line 1a for the due dates.

Column C. Enter the eligible property taxes paid by the the entity on all of its North Dakota commercial properties. This is the **consolidated tax** from the entity's 2006 real estate tax statement(s) or 2007 mobile home tax statement(s). Do not include special assessments and do not subtract any discount.

Column D. Enter your distributive share percentage in the entity as of the date the eligible property taxes became due. See the instructions to line 1a for when the eligible property taxes became due. Enter your distributive share as a percentage. For example, if you own one-half of the entity, enter 50%.

Line 9

Enter the amount of the commercial property tax credit shown on line 8 that you are using to reduce your tax for 2007.

County Number Table	Adams .....001	Cavalier .....019	Grant .....037	McLean .....055	Ransom .....073	Steele .....091
	Barnes .....003	Dickey .....021	Griggs .....039	Mercer .....057	Renville .....075	Stutsman .....093
	Benson .....005	Divide .....023	Hettinger .....041	Morton .....059	Richland .....077	Towner .....095
	Billings .....007	Dunn .....025	Kidder .....043	Mountrail .....061	Rolette .....079	Trail .....097
	Bottineau .....009	Eddy .....027	LaMoure .....045	Nelson .....063	Sargent .....081	Walsh .....099
	Bowman .....011	Emmons .....029	Logan .....047	Oliver .....065	Sheridan .....083	Ward .....101
	Burke .....013	Foster .....031	McHenry .....049	Pembina .....067	Sioux .....085	Wells .....103
	Burleigh .....015	Golden Valley .....033	McIntosh .....051	Pierce .....069	Slope .....087	Williams .....105
	Cass .....017	Grand Forks .....035	McKenzie .....053	Ramsey .....071	Stark .....089	

School district codes

If you were a resident of North Dakota for part or all of the tax year, enter the code number for the school district in which you resided in the boxes for Item B at the top of Form ND-1, page 1. If you are married and filing a joint return, and only one spouse was a resident of North Dakota for part or all of the tax year, enter the code number for the school district in which that spouse resided.

If you were a nonresident of North Dakota for the entire tax year, enter 54-000 in the boxes for Item B at the top of Form ND-1, page 1. This also applies if you are married and filing a joint return and both spouses were nonresidents of North Dakota for the entire tax year.

School District	School District	Code No.	School District	School District	Code No.	School District	School District	Code No.			
Address	Address	Address	Address	Address	Address	Address	Address	Address			
Adams	ND	Adams 128	50-128	Grenora	ND	Grenora 99	53-099	New Salem	ND	New Salem 7	30-007
Alexander	ND	Alexander 2	27-002	Gwinner	ND	N Sargent 3	41-003	New Town	ND	New Town 1	31-001
Almont	ND	Sims 8	30-008	Hague	ND	Bakker 10	15-010	Newburg	ND	Newburg-United 54	05-054
Amidon	ND	Central Elem. 32	44-032	Halliday	ND	Halliday 19	13-019	Northwood	ND	Northwood 129	18-129
Anamoose	ND	Anamoose 14	25-014			Twin Buttes 37	13-037	Oakes	ND	Oakes 41	11-041
Ashley	ND	Ashley 9	26-009	Hankinson	ND	Hankinson 8	39-008	Oberon	ND	Oberon 16	03-016
Baldwin	ND	Baldwin 29	08-029	Harvey	ND	Harvey 38	52-038	Page	ND	Page 80	09-080
Beach	ND	Beach 3	17-003	Hatton	ND	Hatton 7	49-007	Park River	ND	Park River 78	50-078
Belcourt	ND	Belcourt 7	40-007	Hazelton	ND	Haz-Mof-Brad 6	15-006	Parshall	ND	Parshall 3	31-003
Belfield	ND	Belfield 13	45-013	Hazen	ND	Hazen 3	29-003	Pembina	ND	North Border 100	34-100
Berthold	ND	Lewis and Clark 161	51-161	Hebron	ND	Hebron 13	30-013	Petersburg	ND	Dakota Prairie 1	32-001
Beulah	ND	Beulah 27	29-027	Hettinger	ND	Hettinger 13	01-013	Pettibone	ND	Pettibone-Tuttle 11	22-011
Binford	ND	Midkota 7	20-007	Hillsboro	ND	Hillsboro 9	49-009	Pingree	ND	Pingree-Buchanan 10	47-010
Bisbee	ND	Bisbee-Egeland 2	48-002	Hoople	ND	Valley 12	34-012	Powers Lake	ND	Powers Lake 27	07-027
Bismarck	ND	Bismarck 1	08-001	Hope	ND	Hope 10	46-010	Ray	ND	Nesson 2	53-002
		Naughton 25	08-025	Hunter	ND	Northern Cass 97	09-097	Richardton	ND	Richardton-Taylor 34	45-034
		Apple Creek 39	08-039	Hurdsfield	ND	Pleasant Valley 35	52-035	Robinson	ND	Robinson 14	22-014
		Manning 45	08-045	Inkster	ND	Midway 128	18-128	Rock Lake	ND	N Central 28	48-028
Bottineau	ND	Bottineau 1	05-001	Jamestown	ND	Jamestown 1	47-001	Rogers	ND	Barnes Co. North 7	02-007
Bowbells	ND	Bowbells 14	07-014	Kenmare	ND	Kenmare 28	51-028	Rolette	ND	Rolette 29	40-029
Bowman	ND	Bowman Co 1	06-001	Kensal	ND	Kensal 19	47-019	Rolla	ND	Mt. Pleasant 4	40-004
Buxton	ND	Central Valley 3	49-003	Killdeer	ND	Killdeer 16	13-016	Roseglen	ND	White Shield 85	28-085
Cando	ND	Southern 8	48-008	Kindred	ND	Kindred 2	09-002	Rugby	ND	Rugby 5	35-005
Carrington	ND	Carrington 49	16-049	Kulm	ND	Kulm 7	23-007	Sawyer	ND	Sawyer 16	51-016
Carson	ND	Roosevelt 18	19-018	Lakota	ND	Lakota 66	32-066	Scranton	ND	Scranton 33	06-033
Cartwright	ND	Horse Creek 32	27-032	LaMoure	ND	LaMoure 8	23-008	Selfridge	ND	Selfridge 8	43-008
Casselton	ND	Central Cass 17	09-017	Langdon	ND	Langdon Area 23	10-023	Sidney	MT	Earl 18	27-018
Cavalier	ND	Cavalier 6	34-006	Larimore	ND	Larimore 44	18-044			Bowline Butte 19	27-019
Center	ND	Center-Stanton 1	33-001	Leeds	ND	Leeds 6	03-006	Solen	ND	Solen 3	43-003
Colfax	ND	Richland 44	39-044	Lidgerwood	ND	Lidgerwood 28	39-028	South Heart	ND	South Heart 9	45-009
Cooperstown	ND	Griggs County		Lignite	ND	Burke Central 36	07-036	St. Anthony	ND	Little Heart 4	30-004
		Central 18	20-018	Linton	ND	Linton 36	15-036	St. John	ND	St. John 3	40-003
Crosby	ND	Divide County 1	12-001	Lisbon	ND	Lisbon 19	37-019	St. Thomas	ND	St. Thomas 43	34-043
Des Lacs	ND	United 7	51-007			Ft. Ransom	37-006	Stanley	ND	Stanley 2	31-002
Devils Lake	ND	Devils Lake 1	36-001	Maddock	ND	Maddock 9	03-009	Starkweather	ND	Starkweather 44	36-044
Dickinson	ND	Dickinson 1	45-001	Mandan	ND	Mandan 1	30-001	Steele	ND	Steele-Dawson 26	22-026
Drake	ND	Drake 57	25-057			Sweet Briar 17	30-017	Sterling	ND	Sterling 35	08-035
Drayton	ND	Drayton 19	34-019	Mandaree	ND	Mandaree 36	27-036	Strasburg	ND	Strasburg 15	15-015
Dunseith	ND	Dunseith 1	40-001	Manvel	ND	Manvel 125	18-125	Surrey	ND	Surrey 41	51-041
Edgeley	ND	Edgeley 3	23-003	Mapleton	ND	Mapleton 7	09-007	Tappen	ND	Tappen 28	22-028
Edinburg	ND	Edinburg 106	50-106	Marion	ND	Litchville-Marion 46	02-046	Thompson	ND	Thompson 61	18-061
Edmore	ND	Edmore 2	36-002	Marmarth	ND	Marmarth 12	44-012	Tioga	ND	Tioga 15	53-015
Elgin	ND	Elgin-New Leipzig 49	19-049	Max	ND	Max 50	28-050	Tower City	ND	Maple Valley 4	09-004
Ellendale	ND	Ellendale 40	11-040	Mayville	ND	May-Port CG 14	49-014	Towner	ND	TGU 60	25-060
Emerado	ND	Emerado 127	18-127	McClusky	ND	McClusky 19	42-019	Trenton	ND	Eight Mile 6	53-006
Enderlin	ND	Enderlin Area 24	37-024	Medina	ND	Medina 3	47-003	Turtle Lake	ND	Turtle Lake-	
Fairmount	ND	Fairmount 18	39-018	Medora	ND	Billings Co. 1	04-001			Mercer 72	28-072
Fairview	MT	Yellowstone 14	27-014	Menoken	ND	Menoken 33	08-033	Tuttle	ND	Tuttle-Pettibone 20	22-020
Fargo	ND	Fargo 1	09-001	Milnor	ND	Milnor 2	41-002	Underwood	ND	Underwood 8	28-008
Fessenden	ND	Fessenden-Bowdon 25	52-025	Minnewaukan	ND	Minnewaukan 5	03-005	Valley City	ND	Valley City 2	02-002
Finley	ND	Finley-Sharon 19	46-019	Minot	ND	Minot 1	51-001	Velva	ND	Velva 1	25-001
Flasher	ND	Flasher 39	30-039			Nedrose 4	51-004	Wahpeton	ND	Wahpeton 37	39-037
Fordville	ND	Fordville-Lankin 5	50-005			Bell 10	51-010	Warwick	ND	Warwick 29	03-029
Forman	ND	Sargent Central 6	41-006			Eureka 19	51-019	Washburn	ND	Washburn 4	28-004
Ft. Totten	ND	Ft. Totten 30	03-030			S Prairie 70	51-070	Watford City	ND	McKenzie Co 1	27-001
Ft. Yates	ND	Ft. Yates 4	43-004			Air Force Base 160	51-160	West Fargo	ND	West Fargo 6	09-006
Gackle	ND	Gackle-Streeter 56	24-056	Minto	ND	Minto 20	50-020	Westhope	ND	Westhope 17	05-017
Garrison	ND	Garrison 51	28-051	Mohall	ND	Mohall-Lansford		Williston	ND	Williston 1	53-001
Glen Ullin	ND	Glen Ullin 48	30-048			-Sherwood 1	38-001			New 8	53-008
Glenburn	ND	Glenburn 26	38-026	Montpelier	ND	Montpelier 14	47-014	Wilton	ND	Montefiore 1	28-001
Golva	ND	Lone Tree 6	17-006	Mott	ND	Mott-Regent 1	21-001	Wing	ND	Wing 28	08-028
Goodrich	ND	Goodrich 16	42-016	Munich	ND	Munich 19	10-019	Wishek	ND	Wishek 19	26-019
Grafton	ND	Grafton 3	50-003	Napoleon	ND	Napoleon 2	24-002	Wolford	ND	Wolford 1	35-001
		Nash 51	50-051	New England	ND	New England 9	21-009	Wyndmere	ND	Wyndmere 42	39-042
Grand Forks	ND	Grand Forks 1	18-001	New Rockford	ND	New Rockford		Zeeland	ND	Zeeland 4	26-004
		Air Force Base 140	18-140			-Sheyenne 2	14-002				

2007 Tax Table

You must use this table if your Dakota taxable income is less than \$100,000. If it is \$100,000 or more, use the appropriate Tax Rate Schedule on page 32.

Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on line 16 of Form ND-1 is \$25,325. First, they find the \$25,300-25,350 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$532. This is the tax amount they must enter on line 17 of their Form ND-1. (Note: If Mr. and Mrs. Brown were part-year residents or full-year nonresidents, they must enter the tax amount on Schedule ND-1NR, line 20, instead of Form ND-1, line 17.)

Sample Table

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
25,200	25,250	530	530	530	530
25,250	25,300	531	531	531	531
25,300	25,350	532	532	532	532
25,350	25,400	533	533	533	533

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is—		Your tax is—				Your tax is—		Your tax is—				Your tax is—		Your tax is—			
0	5	0	0	0	0	1,325	1,350	28	28	28	28	2,700	2,725	57	57	57	57
5	15	0	0	0	0	1,350	1,375	29	29	29	29	2,725	2,750	57	57	57	57
15	25	0	0	0	0	1,375	1,400	29	29	29	29	2,750	2,775	58	58	58	58
25	50	1	1	1	1	1,400	1,425	30	30	30	30	2,775	2,800	59	59	59	59
50	75	1	1	1	1	1,425	1,450	30	30	30	30	2,800	2,825	59	59	59	59
75	100	2	2	2	2	1,450	1,475	31	31	31	31	2,825	2,850	60	60	60	60
100	125	2	2	2	2	1,475	1,500	31	31	31	31	2,850	2,875	60	60	60	60
125	150	3	3	3	3	1,500	1,525	32	32	32	32	2,875	2,900	61	61	61	61
150	175	3	3	3	3	1,525	1,550	32	32	32	32	2,900	2,925	61	61	61	61
175	200	4	4	4	4	1,550	1,575	33	33	33	33	2,925	2,950	62	62	62	62
200	225	4	4	4	4	1,575	1,600	33	33	33	33	2,950	2,975	62	62	62	62
225	250	5	5	5	5	1,600	1,625	34	34	34	34	2,975	3,000	62	62	62	62
250	275	6	6	6	6	1,625	1,650	34	34	34	34	3,000		63	63	63	63
275	300	6	6	6	6	1,650	1,675	35	35	35	35						
300	325	7	7	7	7	1,675	1,700	35	35	35	35	3,000		64	64	64	64
325	350	7	7	7	7	1,700	1,725	36	36	36	36	3,000	3,050	65	65	65	65
350	375	8	8	8	8	1,725	1,750	36	36	36	36	3,050	3,100	65	65	65	65
375	400	8	8	8	8	1,750	1,775	37	37	37	37	3,100	3,150	66	66	66	66
400	425	9	9	9	9	1,775	1,800	38	38	38	38	3,150	3,200	67	67	67	67
425	450	9	9	9	9	1,800	1,825	38	38	38	38	3,200	3,250	68	68	68	68
450	475	10	10	10	10	1,825	1,850	39	39	39	39	3,250	3,300	69	69	69	69
475	500	10	10	10	10	1,850	1,875	39	39	39	39	3,300	3,350	70	70	70	70
500	525	11	11	11	11	1,875	1,900	40	40	40	40	3,350	3,400	71	71	71	71
525	550	11	11	11	11	1,900	1,925	40	40	40	40	3,400	3,450	72	72	72	72
550	575	12	12	12	12	1,925	1,950	41	41	41	41	3,450	3,500	73	73	73	73
575	600	12	12	12	12	1,950	1,975	41	41	41	41	3,500	3,550	74	74	74	74
600	625	13	13	13	13	1,975	2,000	42	42	42	42	3,550	3,600	75	75	75	75
625	650	13	13	13	13	2,000						3,600	3,650	76	76	76	76
650	675	14	14	14	14	2,000	2,025	42	42	42	42	3,650	3,700	77	77	77	77
675	700	14	14	14	14	2,025	2,050	43	43	43	43	3,700	3,750	78	78	78	78
700	725	15	15	15	15	2,050	2,075	43	43	43	43	3,750	3,800	79	79	79	79
725	750	15	15	15	15	2,075	2,100	44	44	44	44	3,800	3,850	80	80	80	80
750	775	16	16	16	16	2,100	2,125	44	44	44	44	3,850	3,900	81	81	81	81
775	800	17	17	17	17	2,125	2,150	45	45	45	45	3,900	3,950	82	82	82	82
800	825	17	17	17	17	2,150	2,175	45	45	45	45	3,950	4,000	83	83	83	83
825	850	18	18	18	18	2,175	2,200	46	46	46	46	4,000					
850	875	18	18	18	18	2,200	2,225	46	46	46	46	4,000	4,050	85	85	85	85
875	900	19	19	19	19	2,225	2,250	47	47	47	47	4,050	4,100	86	86	86	86
900	925	19	19	19	19	2,250	2,275	48	48	48	48	4,100	4,150	87	87	87	87
925	950	20	20	20	20	2,275	2,300	48	48	48	48	4,150	4,200	88	88	88	88
950	975	20	20	20	20	2,300	2,325	49	49	49	49	4,200	4,250	89	89	89	89
975	1,000	21	21	21	21	2,325	2,350	49	49	49	49	4,250	4,300	90	90	90	90
1,000						2,350	2,375	50	50	50	50	4,300	4,350	91	91	91	91
1,000	1,025	21	21	21	21	2,375	2,400	50	50	50	50	4,350	4,400	92	92	92	92
1,025	1,050	22	22	22	22	2,400	2,425	51	51	51	51	4,400	4,450	93	93	93	93
1,050	1,075	22	22	22	22	2,425	2,450	51	51	51	51	4,450	4,500	94	94	94	94
1,075	1,100	23	23	23	23	2,450	2,475	52	52	52	52	4,500	4,550	95	95	95	95
1,100	1,125	23	23	23	23	2,475	2,500	52	52	52	52	4,550	4,600	96	96	96	96
1,125	1,150	24	24	24	24	2,500	2,525	53	53	53	53	4,600	4,650	97	97	97	97
1,150	1,175	24	24	24	24	2,525	2,550	53	53	53	53	4,650	4,700	98	98	98	98
1,175	1,200	25	25	25	25	2,550	2,575	54	54	54	54	4,700	4,750	99	99	99	99
1,200	1,225	25	25	25	25	2,575	2,600	54	54	54	54	4,750	4,800	100	100	100	100
1,225	1,250	26	26	26	26	2,600	2,625	55	55	55	55	4,800	4,850	101	101	101	101
1,250	1,275	27	27	27	27	2,625	2,650	55	55	55	55	4,850	4,900	102	102	102	102
1,275	1,300	27	27	27	27	2,650	2,675	56	56	56	56	4,900	4,950	103	103	103	103
1,300	1,325	28	28	28	28	2,675	2,700	56	56	56	56	4,950	5,000	104	104	104	104

*If a Qualifying widow(er), use the Married filing jointly column.

2007 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
5,000						8,000						11,000					
5,000	5,050	106	106	106	106	8,000	8,050	169	169	169	169	11,000	11,050	232	232	232	232
5,050	5,100	107	107	107	107	8,050	8,100	170	170	170	170	11,050	11,100	233	233	233	233
5,100	5,150	108	108	108	108	8,100	8,150	171	171	171	171	11,100	11,150	234	234	234	234
5,150	5,200	109	109	109	109	8,150	8,200	172	172	172	172	11,150	11,200	235	235	235	235
5,200	5,250	110	110	110	110	8,200	8,250	173	173	173	173	11,200	11,250	236	236	236	236
5,250	5,300	111	111	111	111	8,250	8,300	174	174	174	174	11,250	11,300	237	237	237	237
5,300	5,350	112	112	112	112	8,300	8,350	175	175	175	175	11,300	11,350	238	238	238	238
5,350	5,400	113	113	113	113	8,350	8,400	176	176	176	176	11,350	11,400	239	239	239	239
5,400	5,450	114	114	114	114	8,400	8,450	177	177	177	177	11,400	11,450	240	240	240	240
5,450	5,500	115	115	115	115	8,450	8,500	178	178	178	178	11,450	11,500	241	241	241	241
5,500	5,550	116	116	116	116	8,500	8,550	179	179	179	179	11,500	11,550	242	242	242	242
5,550	5,600	117	117	117	117	8,550	8,600	180	180	180	180	11,550	11,600	243	243	243	243
5,600	5,650	118	118	118	118	8,600	8,650	181	181	181	181	11,600	11,650	244	244	244	244
5,650	5,700	119	119	119	119	8,650	8,700	182	182	182	182	11,650	11,700	245	245	245	245
5,700	5,750	120	120	120	120	8,700	8,750	183	183	183	183	11,700	11,750	246	246	246	246
5,750	5,800	121	121	121	121	8,750	8,800	184	184	184	184	11,750	11,800	247	247	247	247
5,800	5,850	122	122	122	122	8,800	8,850	185	185	185	185	11,800	11,850	248	248	248	248
5,850	5,900	123	123	123	123	8,850	8,900	186	186	186	186	11,850	11,900	249	249	249	249
5,900	5,950	124	124	124	124	8,900	8,950	187	187	187	187	11,900	11,950	250	250	250	250
5,950	6,000	125	125	125	125	8,950	9,000	188	188	188	188	11,950	12,000	251	251	251	251
6,000						9,000						12,000					
6,000	6,050	127	127	127	127	9,000	9,050	190	190	190	190	12,000	12,050	253	253	253	253
6,050	6,100	128	128	128	128	9,050	9,100	191	191	191	191	12,050	12,100	254	254	254	254
6,100	6,150	129	129	129	129	9,100	9,150	192	192	192	192	12,100	12,150	255	255	255	255
6,150	6,200	130	130	130	130	9,150	9,200	193	193	193	193	12,150	12,200	256	256	256	256
6,200	6,250	131	131	131	131	9,200	9,250	194	194	194	194	12,200	12,250	257	257	257	257
6,250	6,300	132	132	132	132	9,250	9,300	195	195	195	195	12,250	12,300	258	258	258	258
6,300	6,350	133	133	133	133	9,300	9,350	196	196	196	196	12,300	12,350	259	259	259	259
6,350	6,400	134	134	134	134	9,350	9,400	197	197	197	197	12,350	12,400	260	260	260	260
6,400	6,450	135	135	135	135	9,400	9,450	198	198	198	198	12,400	12,450	261	261	261	261
6,450	6,500	136	136	136	136	9,450	9,500	199	199	199	199	12,450	12,500	262	262	262	262
6,500	6,550	137	137	137	137	9,500	9,550	200	200	200	200	12,500	12,550	263	263	263	263
6,550	6,600	138	138	138	138	9,550	9,600	201	201	201	201	12,550	12,600	264	264	264	264
6,600	6,650	139	139	139	139	9,600	9,650	202	202	202	202	12,600	12,650	265	265	265	265
6,650	6,700	140	140	140	140	9,650	9,700	203	203	203	203	12,650	12,700	266	266	266	266
6,700	6,750	141	141	141	141	9,700	9,750	204	204	204	204	12,700	12,750	267	267	267	267
6,750	6,800	142	142	142	142	9,750	9,800	205	205	205	205	12,750	12,800	268	268	268	268
6,800	6,850	143	143	143	143	9,800	9,850	206	206	206	206	12,800	12,850	269	269	269	269
6,850	6,900	144	144	144	144	9,850	9,900	207	207	207	207	12,850	12,900	270	270	270	270
6,900	6,950	145	145	145	145	9,900	9,950	208	208	208	208	12,900	12,950	271	271	271	271
6,950	7,000	146	146	146	146	9,950	10,000	209	209	209	209	12,950	13,000	272	272	272	272
7,000						10,000						13,000					
7,000	7,050	148	148	148	148	10,000	10,050	211	211	211	211	13,000	13,050	274	274	274	274
7,050	7,100	149	149	149	149	10,050	10,100	212	212	212	212	13,050	13,100	275	275	275	275
7,100	7,150	150	150	150	150	10,100	10,150	213	213	213	213	13,100	13,150	276	276	276	276
7,150	7,200	151	151	151	151	10,150	10,200	214	214	214	214	13,150	13,200	277	277	277	277
7,200	7,250	152	152	152	152	10,200	10,250	215	215	215	215	13,200	13,250	278	278	278	278
7,250	7,300	153	153	153	153	10,250	10,300	216	216	216	216	13,250	13,300	279	279	279	279
7,300	7,350	154	154	154	154	10,300	10,350	217	217	217	217	13,300	13,350	280	280	280	280
7,350	7,400	155	155	155	155	10,350	10,400	218	218	218	218	13,350	13,400	281	281	281	281
7,400	7,450	156	156	156	156	10,400	10,450	219	219	219	219	13,400	13,450	282	282	282	282
7,450	7,500	157	157	157	157	10,450	10,500	220	220	220	220	13,450	13,500	283	283	283	283
7,500	7,550	158	158	158	158	10,500	10,550	221	221	221	221	13,500	13,550	284	284	284	284
7,550	7,600	159	159	159	159	10,550	10,600	222	222	222	222	13,550	13,600	285	285	285	285
7,600	7,650	160	160	160	160	10,600	10,650	223	223	223	223	13,600	13,650	286	286	286	286
7,650	7,700	161	161	161	161	10,650	10,700	224	224	224	224	13,650	13,700	287	287	287	287
7,700	7,750	162	162	162	162	10,700	10,750	225	225	225	225	13,700	13,750	288	288	288	288
7,750	7,800	163	163	163	163	10,750	10,800	226	226	226	226	13,750	13,800	289	289	289	289
7,800	7,850	164	164	164	164	10,800	10,850	227	227	227	227	13,800	13,850	290	290	290	290
7,850	7,900	165	165	165	165	10,850	10,900	228	228	228	228	13,850	13,900	291	291	291	291
7,900	7,950	166	166	166	166	10,900	10,950	229	229	229	229	13,900	13,950	292	292	292	292
7,950	8,000	167	167	167	167	10,950	11,000	230	230	230	230	13,950	14,000	293	293	293	293

*If a Qualifying widow(er), use the Married filing jointly column.

2007 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
14,000						17,000						20,000					
14,000	14,050	295	295	295	295	17,000	17,050	358	358	358	358	20,000	20,050	421	421	421	421
14,050	14,100	296	296	296	296	17,050	17,100	359	359	359	359	20,050	20,100	422	422	422	422
14,100	14,150	297	297	297	297	17,100	17,150	360	360	360	360	20,100	20,150	423	423	423	423
14,150	14,200	298	298	298	298	17,150	17,200	361	361	361	361	20,150	20,200	424	424	424	424
14,200	14,250	299	299	299	299	17,200	17,250	362	362	362	362	20,200	20,250	425	425	425	425
14,250	14,300	300	300	300	300	17,250	17,300	363	363	363	363	20,250	20,300	426	426	426	426
14,300	14,350	301	301	301	301	17,300	17,350	364	364	364	364	20,300	20,350	427	427	427	427
14,350	14,400	302	302	302	302	17,350	17,400	365	365	365	365	20,350	20,400	428	428	428	428
14,400	14,450	303	303	303	303	17,400	17,450	366	366	366	366	20,400	20,450	429	429	429	429
14,450	14,500	304	304	304	304	17,450	17,500	367	367	367	367	20,450	20,500	430	430	430	430
14,500	14,550	305	305	305	305	17,500	17,550	368	368	368	368	20,500	20,550	431	431	431	431
14,550	14,600	306	306	306	306	17,550	17,600	369	369	369	369	20,550	20,600	432	432	432	432
14,600	14,650	307	307	307	307	17,600	17,650	370	370	370	370	20,600	20,650	433	433	433	433
14,650	14,700	308	308	308	308	17,650	17,700	371	371	371	371	20,650	20,700	434	434	434	434
14,700	14,750	309	309	309	309	17,700	17,750	372	372	372	372	20,700	20,750	435	435	435	435
14,750	14,800	310	310	310	310	17,750	17,800	373	373	373	373	20,750	20,800	436	436	436	436
14,800	14,850	311	311	311	311	17,800	17,850	374	374	374	374	20,800	20,850	437	437	437	437
14,850	14,900	312	312	312	312	17,850	17,900	375	375	375	375	20,850	20,900	438	438	438	438
14,900	14,950	313	313	313	313	17,900	17,950	376	376	376	376	20,900	20,950	439	439	439	439
14,950	15,000	314	314	314	314	17,950	18,000	377	377	377	377	20,950	21,000	440	440	440	440
15,000						18,000						21,000					
15,000	15,050	316	316	316	316	18,000	18,050	379	379	379	379	21,000	21,050	442	442	442	442
15,050	15,100	317	317	317	317	18,050	18,100	380	380	380	380	21,050	21,100	443	443	443	443
15,100	15,150	318	318	318	318	18,100	18,150	381	381	381	381	21,100	21,150	444	444	444	444
15,150	15,200	319	319	319	319	18,150	18,200	382	382	382	382	21,150	21,200	445	445	445	445
15,200	15,250	320	320	320	320	18,200	18,250	383	383	383	383	21,200	21,250	446	446	446	446
15,250	15,300	321	321	321	321	18,250	18,300	384	384	384	384	21,250	21,300	447	447	447	447
15,300	15,350	322	322	322	322	18,300	18,350	385	385	385	385	21,300	21,350	448	448	448	448
15,350	15,400	323	323	323	323	18,350	18,400	386	386	386	386	21,350	21,400	449	449	449	449
15,400	15,450	324	324	324	324	18,400	18,450	387	387	387	387	21,400	21,450	450	450	450	450
15,450	15,500	325	325	325	325	18,450	18,500	388	388	388	388	21,450	21,500	451	451	451	451
15,500	15,550	326	326	326	326	18,500	18,550	389	389	389	389	21,500	21,550	452	452	452	452
15,550	15,600	327	327	327	327	18,550	18,600	390	390	390	390	21,550	21,600	453	453	453	453
15,600	15,650	328	328	328	328	18,600	18,650	391	391	391	391	21,600	21,650	454	454	454	454
15,650	15,700	329	329	329	329	18,650	18,700	392	392	392	392	21,650	21,700	455	455	455	455
15,700	15,750	330	330	330	330	18,700	18,750	393	393	393	393	21,700	21,750	456	456	456	456
15,750	15,800	331	331	331	331	18,750	18,800	394	394	394	394	21,750	21,800	457	457	457	457
15,800	15,850	332	332	332	332	18,800	18,850	395	395	395	395	21,800	21,850	458	458	458	458
15,850	15,900	333	333	333	333	18,850	18,900	396	396	396	396	21,850	21,900	459	459	459	459
15,900	15,950	334	334	334	334	18,900	18,950	397	397	397	397	21,900	21,950	460	460	460	460
15,950	16,000	335	335	335	335	18,950	19,000	398	398	398	398	21,950	22,000	461	461	461	461
16,000						19,000						22,000					
16,000	16,050	337	337	337	337	19,000	19,050	400	400	400	400	22,000	22,050	463	463	463	463
16,050	16,100	338	338	338	338	19,050	19,100	401	401	401	401	22,050	22,100	464	464	464	464
16,100	16,150	339	339	339	339	19,100	19,150	402	402	402	402	22,100	22,150	465	465	465	465
16,150	16,200	340	340	340	340	19,150	19,200	403	403	403	403	22,150	22,200	466	466	466	466
16,200	16,250	341	341	341	341	19,200	19,250	404	404	404	404	22,200	22,250	467	467	467	467
16,250	16,300	342	342	342	342	19,250	19,300	405	405	405	405	22,250	22,300	468	468	468	468
16,300	16,350	343	343	343	343	19,300	19,350	406	406	406	406	22,300	22,350	469	469	469	469
16,350	16,400	344	344	344	344	19,350	19,400	407	407	407	407	22,350	22,400	470	470	470	470
16,400	16,450	345	345	345	345	19,400	19,450	408	408	408	408	22,400	22,450	471	471	471	471
16,450	16,500	346	346	346	346	19,450	19,500	409	409	409	409	22,450	22,500	472	472	472	472
16,500	16,550	347	347	347	347	19,500	19,550	410	410	410	410	22,500	22,550	473	473	473	473
16,550	16,600	348	348	348	348	19,550	19,600	411	411	411	411	22,550	22,600	474	474	474	474
16,600	16,650	349	349	349	349	19,600	19,650	412	412	412	412	22,600	22,650	475	475	475	475
16,650	16,700	350	350	350	350	19,650	19,700	413	413	413	413	22,650	22,700	476	476	476	476
16,700	16,750	351	351	351	351	19,700	19,750	414	414	414	414	22,700	22,750	477	477	477	477
16,750	16,800	352	352	352	352	19,750	19,800	415	415	415	415	22,750	22,800	478	478	478	478
16,800	16,850	353	353	353	353	19,800	19,850	416	416	416	416	22,800	22,850	479	479	479	479
16,850	16,900	354	354	354	354	19,850	19,900	417	417	417	417	22,850	22,900	480	480	480	480
16,900	16,950	355	355	355	355	19,900	19,950	418	418	418	418	22,900	22,950	481	481	481	481
16,950	17,000	356	356	356	356	19,950	20,000	419	419	419	419	22,950	23,000	482	482	482	482

*If a Qualifying widow(er), use the Married filing jointly column.

2007 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
23,000						26,000						29,000					
23,000	23,050	484	484	484	484	26,000	26,050	547	547	547	547	29,000	29,050	610	610	654	610
23,050	23,100	485	485	485	485	26,050	26,100	548	548	548	548	29,050	29,100	611	611	656	611
23,100	23,150	486	486	486	486	26,100	26,150	549	549	549	549	29,100	29,150	612	612	658	612
23,150	23,200	487	487	487	487	26,150	26,200	550	550	550	550	29,150	29,200	613	613	660	613
23,200	23,250	488	488	488	488	26,200	26,250	551	551	551	551	29,200	29,250	614	614	662	614
23,250	23,300	489	489	489	489	26,250	26,300	552	552	552	552	29,250	29,300	615	615	663	615
23,300	23,350	490	490	490	490	26,300	26,350	553	553	553	553	29,300	29,350	616	616	665	616
23,350	23,400	491	491	491	491	26,350	26,400	554	554	554	554	29,350	29,400	617	617	667	617
23,400	23,450	492	492	492	492	26,400	26,450	555	555	555	555	29,400	29,450	618	618	669	618
23,450	23,500	493	493	493	493	26,450	26,500	556	556	556	556	29,450	29,500	619	619	671	619
23,500	23,550	494	494	494	494	26,500	26,550	557	557	557	557	29,500	29,550	620	620	673	620
23,550	23,600	495	495	495	495	26,550	26,600	558	558	558	558	29,550	29,600	621	621	675	621
23,600	23,650	496	496	496	496	26,600	26,650	559	559	560	559	29,600	29,650	622	622	677	622
23,650	23,700	497	497	497	497	26,650	26,700	560	560	562	560	29,650	29,700	623	623	679	623
23,700	23,750	498	498	498	498	26,700	26,750	561	561	564	561	29,700	29,750	624	624	681	624
23,750	23,800	499	499	499	499	26,750	26,800	562	562	565	562	29,750	29,800	625	625	683	625
23,800	23,850	500	500	500	500	26,800	26,850	563	563	567	563	29,800	29,850	626	626	685	626
23,850	23,900	501	501	501	501	26,850	26,900	564	564	569	564	29,850	29,900	627	627	687	627
23,900	23,950	502	502	502	502	26,900	26,950	565	565	571	565	29,900	29,950	628	628	689	628
23,950	24,000	503	503	503	503	26,950	27,000	566	566	573	566	29,950	30,000	629	629	691	629
24,000						27,000						30,000					
24,000	24,050	505	505	505	505	27,000	27,050	568	568	575	568	30,000	30,050	631	631	693	631
24,050	24,100	506	506	506	506	27,050	27,100	569	569	577	569	30,050	30,100	632	632	695	632
24,100	24,150	507	507	507	507	27,100	27,150	570	570	579	570	30,100	30,150	633	633	697	633
24,150	24,200	508	508	508	508	27,150	27,200	571	571	581	571	30,150	30,200	634	634	699	634
24,200	24,250	509	509	509	509	27,200	27,250	572	572	583	572	30,200	30,250	635	635	701	635
24,250	24,300	510	510	510	510	27,250	27,300	573	573	585	573	30,250	30,300	636	636	703	636
24,300	24,350	511	511	511	511	27,300	27,350	574	574	587	574	30,300	30,350	637	637	705	637
24,350	24,400	512	512	512	512	27,350	27,400	575	575	589	575	30,350	30,400	638	638	707	638
24,400	24,450	513	513	513	513	27,400	27,450	576	576	591	576	30,400	30,450	639	639	709	639
24,450	24,500	514	514	514	514	27,450	27,500	577	577	593	577	30,450	30,500	640	640	711	640
24,500	24,550	515	515	515	515	27,500	27,550	578	578	595	578	30,500	30,550	641	641	712	641
24,550	24,600	516	516	516	516	27,550	27,600	579	579	597	579	30,550	30,600	642	642	714	642
24,600	24,650	517	517	517	517	27,600	27,650	580	580	599	580	30,600	30,650	643	643	716	643
24,650	24,700	518	518	518	518	27,650	27,700	581	581	601	581	30,650	30,700	644	644	718	644
24,700	24,750	519	519	519	519	27,700	27,750	582	582	603	582	30,700	30,750	645	645	720	645
24,750	24,800	520	520	520	520	27,750	27,800	583	583	605	583	30,750	30,800	646	646	722	646
24,800	24,850	521	521	521	521	27,800	27,850	584	584	607	584	30,800	30,850	647	647	724	647
24,850	24,900	522	522	522	522	27,850	27,900	585	585	609	585	30,850	30,900	648	648	726	648
24,900	24,950	523	523	523	523	27,900	27,950	586	586	611	586	30,900	30,950	649	649	728	649
24,950	25,000	524	524	524	524	27,950	28,000	587	587	613	587	30,950	31,000	650	650	730	650
25,000						28,000						31,000					
25,000	25,050	526	526	526	526	28,000	28,050	589	589	614	589	31,000	31,050	652	652	732	652
25,050	25,100	527	527	527	527	28,050	28,100	590	590	616	590	31,050	31,100	653	653	734	653
25,100	25,150	528	528	528	528	28,100	28,150	591	591	618	591	31,100	31,150	654	654	736	654
25,150	25,200	529	529	529	529	28,150	28,200	592	592	620	592	31,150	31,200	655	655	738	655
25,200	25,250	530	530	530	530	28,200	28,250	593	593	622	593	31,200	31,250	656	656	740	656
25,250	25,300	531	531	531	531	28,250	28,300	594	594	624	594	31,250	31,300	657	657	742	657
25,300	25,350	532	532	532	532	28,300	28,350	595	595	626	595	31,300	31,350	658	658	744	658
25,350	25,400	533	533	533	533	28,350	28,400	596	596	628	596	31,350	31,400	659	659	746	659
25,400	25,450	534	534	534	534	28,400	28,450	597	597	630	597	31,400	31,450	660	660	748	660
25,450	25,500	535	535	535	535	28,450	28,500	598	598	632	598	31,450	31,500	661	661	750	661
25,500	25,550	536	536	536	536	28,500	28,550	599	599	634	599	31,500	31,550	662	662	752	662
25,550	25,600	537	537	537	537	28,550	28,600	600	600	636	600	31,550	31,600	663	663	754	663
25,600	25,650	538	538	538	538	28,600	28,650	601	601	638	601	31,600	31,650	664	664	756	664
25,650	25,700	539	539	539	539	28,650	28,700	602	602	640	602	31,650	31,700	665	665	758	665
25,700	25,750	540	540	540	540	28,700	28,750	603	603	642	603	31,700	31,750	666	666	760	666
25,750	25,800	541	541	541	541	28,750	28,800	604	604	644	604	31,750	31,800	667	667	761	667
25,800	25,850	542	542	542	542	28,800	28,850	605	605	646	605	31,800	31,850	668	668	763	668
25,850	25,900	543	543	543	543	28,850	28,900	606	606	648	606	31,850	31,900	670	669	765	669
25,900	25,950	544	544	544	544	28,900	28,950	607	607	650	607	31,900	31,950	672	670	767	670
25,950	26,000	545	545	545	545	28,950	29,000	608	608	652	608	31,950	32,000	674	671	769	671

*If a Qualifying widow(er), use the Married filing jointly column.

2007 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
32,000						35,000						38,000					
32,000	32,050	676	673	771	673	35,000	35,050	793	736	889	736	38,000	38,050	911	799	1,006	799
32,050	32,100	678	674	773	674	35,050	35,100	795	737	891	737	38,050	38,100	913	800	1,008	800
32,100	32,150	680	675	775	675	35,100	35,150	797	738	893	738	38,100	38,150	915	801	1,010	801
32,150	32,200	682	676	777	676	35,150	35,200	799	739	895	739	38,150	38,200	917	802	1,012	802
32,200	32,250	684	677	779	677	35,200	35,250	801	740	897	740	38,200	38,250	919	803	1,014	803
32,250	32,300	686	678	781	678	35,250	35,300	803	741	899	741	38,250	38,300	921	804	1,016	804
32,300	32,350	687	679	783	679	35,300	35,350	805	742	901	742	38,300	38,350	923	805	1,018	805
32,350	32,400	689	680	785	680	35,350	35,400	807	743	903	743	38,350	38,400	925	806	1,020	806
32,400	32,450	691	681	787	681	35,400	35,450	809	744	905	744	38,400	38,450	927	807	1,022	807
32,450	32,500	693	682	789	682	35,450	35,500	811	745	907	745	38,450	38,500	929	808	1,024	808
32,500	32,550	695	683	791	683	35,500	35,550	813	746	908	746	38,500	38,550	931	809	1,026	809
32,550	32,600	697	684	793	684	35,550	35,600	815	747	910	747	38,550	38,600	932	810	1,028	810
32,600	32,650	699	685	795	685	35,600	35,650	817	748	912	748	38,600	38,650	934	811	1,030	811
32,650	32,700	701	686	797	686	35,650	35,700	819	749	914	749	38,650	38,700	936	812	1,032	812
32,700	32,750	703	687	799	687	35,700	35,750	821	750	916	750	38,700	38,750	938	813	1,034	813
32,750	32,800	705	688	801	688	35,750	35,800	823	751	918	751	38,750	38,800	940	814	1,036	814
32,800	32,850	707	689	803	689	35,800	35,850	825	752	920	752	38,800	38,850	942	815	1,038	815
32,850	32,900	709	690	805	690	35,850	35,900	827	753	922	753	38,850	38,900	944	816	1,040	816
32,900	32,950	711	691	807	691	35,900	35,950	829	754	924	754	38,900	38,950	946	817	1,042	817
32,950	33,000	713	692	809	692	35,950	36,000	831	755	926	755	38,950	39,000	948	818	1,044	818
33,000						36,000						39,000					
33,000	33,050	715	694	810	694	36,000	36,050	833	757	928	757	39,000	39,050	950	820	1,046	820
33,050	33,100	717	695	812	695	36,050	36,100	834	758	930	758	39,050	39,100	952	821	1,048	821
33,100	33,150	719	696	814	696	36,100	36,150	836	759	932	759	39,100	39,150	954	822	1,050	822
33,150	33,200	721	697	816	697	36,150	36,200	838	760	934	760	39,150	39,200	956	823	1,052	823
33,200	33,250	723	698	818	698	36,200	36,250	840	761	936	761	39,200	39,250	958	824	1,054	824
33,250	33,300	725	699	820	699	36,250	36,300	842	762	938	762	39,250	39,300	960	825	1,055	825
33,300	33,350	727	700	822	700	36,300	36,350	844	763	940	763	39,300	39,350	962	826	1,057	826
33,350	33,400	729	701	824	701	36,350	36,400	846	764	942	764	39,350	39,400	964	827	1,059	827
33,400	33,450	731	702	826	702	36,400	36,450	848	765	944	765	39,400	39,450	966	828	1,061	828
33,450	33,500	733	703	828	703	36,450	36,500	850	766	946	766	39,450	39,500	968	829	1,063	829
33,500	33,550	735	704	830	704	36,500	36,550	852	767	948	767	39,500	39,550	970	830	1,065	830
33,550	33,600	736	705	832	705	36,550	36,600	854	768	950	768	39,550	39,600	972	831	1,067	831
33,600	33,650	738	706	834	706	36,600	36,650	856	769	952	769	39,600	39,650	974	832	1,069	832
33,650	33,700	740	707	836	707	36,650	36,700	858	770	954	770	39,650	39,700	976	833	1,071	833
33,700	33,750	742	708	838	708	36,700	36,750	860	771	956	771	39,700	39,750	978	834	1,073	834
33,750	33,800	744	709	840	709	36,750	36,800	862	772	957	772	39,750	39,800	980	835	1,075	835
33,800	33,850	746	710	842	710	36,800	36,850	864	773	959	773	39,800	39,850	981	836	1,077	836
33,850	33,900	748	711	844	711	36,850	36,900	866	774	961	774	39,850	39,900	983	837	1,079	837
33,900	33,950	750	712	846	712	36,900	36,950	868	775	963	775	39,900	39,950	985	838	1,081	838
33,950	34,000	752	713	848	713	36,950	37,000	870	776	965	776	39,950	40,000	987	839	1,083	839
34,000						37,000						40,000					
34,000	34,050	754	715	850	715	37,000	37,050	872	778	967	778	40,000	40,050	989	841	1,085	841
34,050	34,100	756	716	852	716	37,050	37,100	874	779	969	779	40,050	40,100	991	842	1,087	842
34,100	34,150	758	717	854	717	37,100	37,150	876	780	971	780	40,100	40,150	993	843	1,089	843
34,150	34,200	760	718	856	718	37,150	37,200	878	781	973	781	40,150	40,200	995	844	1,091	844
34,200	34,250	762	719	858	719	37,200	37,250	880	782	975	782	40,200	40,250	997	845	1,093	845
34,250	34,300	764	720	859	720	37,250	37,300	882	783	977	783	40,250	40,300	999	846	1,095	846
34,300	34,350	766	721	861	721	37,300	37,350	883	784	979	784	40,300	40,350	1,001	847	1,097	847
34,350	34,400	768	722	863	722	37,350	37,400	885	785	981	785	40,350	40,400	1,003	848	1,099	848
34,400	34,450	770	723	865	723	37,400	37,450	887	786	983	786	40,400	40,450	1,005	849	1,101	849
34,450	34,500	772	724	867	724	37,450	37,500	889	787	985	787	40,450	40,500	1,007	850	1,103	850
34,500	34,550	774	725	869	725	37,500	37,550	891	788	987	788	40,500	40,550	1,009	851	1,104	851
34,550	34,600	776	726	871	726	37,550	37,600	893	789	989	789	40,550	40,600	1,011	852	1,106	852
34,600	34,650	778	727	873	727	37,600	37,650	895	790	991	790	40,600	40,650	1,013	853	1,108	853
34,650	34,700	780	728	875	728	37,650	37,700	897	791	993	791	40,650	40,700	1,015	854	1,110	854
34,700	34,750	782	729	877	729	37,700	37,750	899	792	995	792	40,700	40,750	1,017	855	1,112	855
34,750	34,800	784	730	879	730	37,750	37,800	901	793	997	793	40,750	40,800	1,019	856	1,114	856
34,800	34,850	785	731	881	731	37,800	37,850	903	794	999	794	40,800	40,850	1,021	857	1,116	857
34,850	34,900	787	732	883	732	37,850	37,900	905	795	1,001	795	40,850	40,900	1,023	858	1,118	858
34,900	34,950	789	733	885	733	37,900	37,950	907	796	1,003	796	40,900	40,950	1,025	859	1,120	859
34,950	35,000	791	734	887	734	37,950	38,000	909	797	1,005	797	40,950	41,000	1,027	860	1,122	860

2007 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
41,000						44,000						47,000					
41,000	41,050	1,029	862	1,124	862	44,000	44,050	1,146	925	1,242	950	47,000	47,050	1,264	988	1,359	1,067
41,050	41,100	1,030	863	1,126	863	44,050	44,100	1,148	926	1,244	952	47,050	47,100	1,266	989	1,361	1,069
41,100	41,150	1,032	864	1,128	864	44,100	44,150	1,150	927	1,246	953	47,100	47,150	1,268	990	1,363	1,071
41,150	41,200	1,034	865	1,130	865	44,150	44,200	1,152	928	1,248	955	47,150	47,200	1,270	991	1,365	1,073
41,200	41,250	1,036	866	1,132	866	44,200	44,250	1,154	929	1,250	957	47,200	47,250	1,272	992	1,367	1,075
41,250	41,300	1,038	867	1,134	867	44,250	44,300	1,156	930	1,251	959	47,250	47,300	1,274	993	1,369	1,077
41,300	41,350	1,040	868	1,136	868	44,300	44,350	1,158	931	1,253	961	47,300	47,350	1,275	994	1,371	1,079
41,350	41,400	1,042	869	1,138	869	44,350	44,400	1,160	932	1,255	963	47,350	47,400	1,277	995	1,373	1,081
41,400	41,450	1,044	870	1,140	870	44,400	44,450	1,162	933	1,257	965	47,400	47,450	1,279	996	1,375	1,083
41,450	41,500	1,046	871	1,142	871	44,450	44,500	1,164	934	1,259	967	47,450	47,500	1,281	997	1,377	1,085
41,500	41,550	1,048	872	1,144	872	44,500	44,550	1,166	935	1,261	969	47,500	47,550	1,283	998	1,379	1,087
41,550	41,600	1,050	873	1,146	873	44,550	44,600	1,168	936	1,263	971	47,550	47,600	1,285	999	1,381	1,089
41,600	41,650	1,052	874	1,148	874	44,600	44,650	1,170	937	1,265	973	47,600	47,650	1,287	1,000	1,383	1,091
41,650	41,700	1,054	875	1,150	875	44,650	44,700	1,172	938	1,267	975	47,650	47,700	1,289	1,001	1,385	1,093
41,700	41,750	1,056	876	1,152	876	44,700	44,750	1,174	939	1,269	977	47,700	47,750	1,291	1,002	1,387	1,095
41,750	41,800	1,058	877	1,153	877	44,750	44,800	1,176	940	1,271	979	47,750	47,800	1,293	1,003	1,389	1,097
41,800	41,850	1,060	878	1,155	878	44,800	44,850	1,177	941	1,273	981	47,800	47,850	1,295	1,004	1,391	1,099
41,850	41,900	1,062	879	1,157	879	44,850	44,900	1,179	942	1,275	983	47,850	47,900	1,297	1,005	1,393	1,100
41,900	41,950	1,064	880	1,159	880	44,900	44,950	1,181	943	1,277	985	47,900	47,950	1,299	1,006	1,395	1,102
41,950	42,000	1,066	881	1,161	881	44,950	45,000	1,183	944	1,279	987	47,950	48,000	1,301	1,007	1,397	1,104
42,000						45,000						48,000					
42,000	42,050	1,068	883	1,163	883	45,000	45,050	1,185	946	1,281	989	48,000	48,050	1,303	1,009	1,398	1,106
42,050	42,100	1,070	884	1,165	884	45,050	45,100	1,187	947	1,283	991	48,050	48,100	1,305	1,010	1,400	1,108
42,100	42,150	1,072	885	1,167	885	45,100	45,150	1,189	948	1,285	993	48,100	48,150	1,307	1,011	1,402	1,110
42,150	42,200	1,074	886	1,169	886	45,150	45,200	1,191	949	1,287	995	48,150	48,200	1,309	1,012	1,404	1,112
42,200	42,250	1,076	887	1,171	887	45,200	45,250	1,193	950	1,289	997	48,200	48,250	1,311	1,013	1,406	1,114
42,250	42,300	1,078	888	1,173	888	45,250	45,300	1,195	951	1,291	999	48,250	48,300	1,313	1,014	1,408	1,116
42,300	42,350	1,079	889	1,175	889	45,300	45,350	1,197	952	1,293	1,001	48,300	48,350	1,315	1,015	1,410	1,118
42,350	42,400	1,081	890	1,177	890	45,350	45,400	1,199	953	1,295	1,002	48,350	48,400	1,317	1,016	1,412	1,120
42,400	42,450	1,083	891	1,179	891	45,400	45,450	1,201	954	1,297	1,004	48,400	48,450	1,319	1,017	1,414	1,122
42,450	42,500	1,085	892	1,181	892	45,450	45,500	1,203	955	1,299	1,006	48,450	48,500	1,321	1,018	1,416	1,124
42,500	42,550	1,087	893	1,183	893	45,500	45,550	1,205	956	1,300	1,008	48,500	48,550	1,323	1,019	1,418	1,126
42,550	42,600	1,089	894	1,185	894	45,550	45,600	1,207	957	1,302	1,010	48,550	48,600	1,324	1,020	1,420	1,128
42,600	42,650	1,091	895	1,187	895	45,600	45,650	1,209	958	1,304	1,012	48,600	48,650	1,326	1,021	1,422	1,130
42,650	42,700	1,093	896	1,189	897	45,650	45,700	1,211	959	1,306	1,014	48,650	48,700	1,328	1,022	1,424	1,132
42,700	42,750	1,095	897	1,191	899	45,700	45,750	1,213	960	1,308	1,016	48,700	48,750	1,330	1,023	1,426	1,134
42,750	42,800	1,097	898	1,193	901	45,750	45,800	1,215	961	1,310	1,018	48,750	48,800	1,332	1,024	1,428	1,136
42,800	42,850	1,099	899	1,195	903	45,800	45,850	1,217	962	1,312	1,020	48,800	48,850	1,334	1,025	1,430	1,138
42,850	42,900	1,101	900	1,197	904	45,850	45,900	1,219	963	1,314	1,022	48,850	48,900	1,336	1,026	1,432	1,140
42,900	42,950	1,103	901	1,199	906	45,900	45,950	1,221	964	1,316	1,024	48,900	48,950	1,338	1,027	1,434	1,142
42,950	43,000	1,105	902	1,201	908	45,950	46,000	1,223	965	1,318	1,026	48,950	49,000	1,340	1,028	1,436	1,144
43,000						46,000						49,000					
43,000	43,050	1,107	904	1,202	910	46,000	46,050	1,225	967	1,320	1,028	49,000	49,050	1,342	1,030	1,438	1,146
43,050	43,100	1,109	905	1,204	912	46,050	46,100	1,226	968	1,322	1,030	49,050	49,100	1,344	1,031	1,440	1,148
43,100	43,150	1,111	906	1,206	914	46,100	46,150	1,228	969	1,324	1,032	49,100	49,150	1,346	1,032	1,442	1,149
43,150	43,200	1,113	907	1,208	916	46,150	46,200	1,230	970	1,326	1,034	49,150	49,200	1,348	1,033	1,444	1,151
43,200	43,250	1,115	908	1,210	918	46,200	46,250	1,232	971	1,328	1,036	49,200	49,250	1,350	1,034	1,446	1,153
43,250	43,300	1,117	909	1,212	920	46,250	46,300	1,234	972	1,330	1,038	49,250	49,300	1,352	1,035	1,447	1,155
43,300	43,350	1,119	910	1,214	922	46,300	46,350	1,236	973	1,332	1,040	49,300	49,350	1,354	1,036	1,449	1,157
43,350	43,400	1,121	911	1,216	924	46,350	46,400	1,238	974	1,334	1,042	49,350	49,400	1,356	1,037	1,451	1,159
43,400	43,450	1,123	912	1,218	926	46,400	46,450	1,240	975	1,336	1,044	49,400	49,450	1,358	1,038	1,453	1,161
43,450	43,500	1,125	913	1,220	928	46,450	46,500	1,242	976	1,338	1,046	49,450	49,500	1,360	1,039	1,455	1,163
43,500	43,550	1,127	914	1,222	930	46,500	46,550	1,244	977	1,340	1,048	49,500	49,550	1,362	1,040	1,457	1,165
43,550	43,600	1,128	915	1,224	932	46,550	46,600	1,246	978	1,342	1,050	49,550	49,600	1,364	1,041	1,459	1,167
43,600	43,650	1,130	916	1,226	934	46,600	46,650	1,248	979	1,344	1,051	49,600	49,650	1,366	1,042	1,461	1,169
43,650	43,700	1,132	917														

2007 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
50,000						53,000						56,000					
50,000	50,050	1,381	1,051	1,477	1,185	53,000	53,050	1,499	1,114	1,594	1,302	56,000	56,050	1,617	1,228	1,712	1,420
50,050	50,100	1,383	1,052	1,479	1,187	53,050	53,100	1,501	1,115	1,596	1,304	56,050	56,100	1,618	1,230	1,714	1,422
50,100	50,150	1,385	1,053	1,481	1,189	53,100	53,150	1,503	1,116	1,598	1,306	56,100	56,150	1,620	1,232	1,716	1,424
50,150	50,200	1,387	1,054	1,483	1,191	53,150	53,200	1,505	1,117	1,600	1,308	56,150	56,200	1,622	1,234	1,718	1,426
50,200	50,250	1,389	1,055	1,485	1,193	53,200	53,250	1,507	1,118	1,602	1,310	56,200	56,250	1,624	1,236	1,720	1,428
50,250	50,300	1,391	1,056	1,487	1,195	53,250	53,300	1,509	1,120	1,604	1,312	56,250	56,300	1,626	1,238	1,722	1,430
50,300	50,350	1,393	1,057	1,489	1,197	53,300	53,350	1,511	1,122	1,606	1,314	56,300	56,350	1,628	1,240	1,724	1,432
50,350	50,400	1,395	1,058	1,491	1,198	53,350	53,400	1,513	1,124	1,608	1,316	56,350	56,400	1,630	1,242	1,726	1,434
50,400	50,450	1,397	1,059	1,493	1,200	53,400	53,450	1,515	1,126	1,610	1,318	56,400	56,450	1,632	1,244	1,728	1,436
50,450	50,500	1,399	1,060	1,495	1,202	53,450	53,500	1,517	1,128	1,612	1,320	56,450	56,500	1,634	1,246	1,730	1,438
50,500	50,550	1,401	1,061	1,496	1,204	53,500	53,550	1,519	1,130	1,614	1,322	56,500	56,550	1,636	1,248	1,732	1,440
50,550	50,600	1,403	1,062	1,498	1,206	53,550	53,600	1,520	1,132	1,616	1,324	56,550	56,600	1,638	1,250	1,734	1,442
50,600	50,650	1,405	1,063	1,500	1,208	53,600	53,650	1,522	1,134	1,618	1,326	56,600	56,650	1,640	1,251	1,736	1,443
50,650	50,700	1,407	1,064	1,502	1,210	53,650	53,700	1,524	1,136	1,620	1,328	56,650	56,700	1,642	1,253	1,738	1,445
50,700	50,750	1,409	1,065	1,504	1,212	53,700	53,750	1,526	1,138	1,622	1,330	56,700	56,750	1,644	1,255	1,740	1,447
50,750	50,800	1,411	1,066	1,506	1,214	53,750	53,800	1,528	1,140	1,624	1,332	56,750	56,800	1,646	1,257	1,741	1,449
50,800	50,850	1,413	1,067	1,508	1,216	53,800	53,850	1,530	1,142	1,626	1,334	56,800	56,850	1,648	1,259	1,743	1,451
50,850	50,900	1,415	1,068	1,510	1,218	53,850	53,900	1,532	1,144	1,628	1,336	56,850	56,900	1,650	1,261	1,745	1,453
50,900	50,950	1,417	1,069	1,512	1,220	53,900	53,950	1,534	1,146	1,630	1,338	56,900	56,950	1,652	1,263	1,747	1,455
50,950	51,000	1,419	1,070	1,514	1,222	53,950	54,000	1,536	1,148	1,632	1,340	56,950	57,000	1,654	1,265	1,749	1,457
51,000						54,000						57,000					
51,000	51,050	1,421	1,072	1,516	1,224	54,000	54,050	1,538	1,150	1,634	1,342	57,000	57,050	1,656	1,267	1,751	1,459
51,050	51,100	1,422	1,073	1,518	1,226	54,050	54,100	1,540	1,152	1,636	1,344	57,050	57,100	1,658	1,269	1,753	1,461
51,100	51,150	1,424	1,074	1,520	1,228	54,100	54,150	1,542	1,153	1,638	1,345	57,100	57,150	1,660	1,271	1,755	1,463
51,150	51,200	1,426	1,075	1,522	1,230	54,150	54,200	1,544	1,155	1,640	1,347	57,150	57,200	1,662	1,273	1,757	1,465
51,200	51,250	1,428	1,076	1,524	1,232	54,200	54,250	1,546	1,157	1,642	1,349	57,200	57,250	1,664	1,275	1,759	1,467
51,250	51,300	1,430	1,077	1,526	1,234	54,250	54,300	1,548	1,159	1,643	1,351	57,250	57,300	1,666	1,277	1,761	1,469
51,300	51,350	1,432	1,078	1,528	1,236	54,300	54,350	1,550	1,161	1,645	1,353	57,300	57,350	1,667	1,279	1,763	1,471
51,350	51,400	1,434	1,079	1,530	1,238	54,350	54,400	1,552	1,163	1,647	1,355	57,350	57,400	1,669	1,281	1,765	1,473
51,400	51,450	1,436	1,080	1,532	1,240	54,400	54,450	1,554	1,165	1,649	1,357	57,400	57,450	1,671	1,283	1,767	1,475
51,450	51,500	1,438	1,081	1,534	1,242	54,450	54,500	1,556	1,167	1,651	1,359	57,450	57,500	1,673	1,285	1,769	1,477
51,500	51,550	1,440	1,082	1,536	1,244	54,500	54,550	1,558	1,169	1,653	1,361	57,500	57,550	1,675	1,287	1,771	1,479
51,550	51,600	1,442	1,083	1,538	1,246	54,550	54,600	1,560	1,171	1,655	1,363	57,550	57,600	1,677	1,289	1,773	1,481
51,600	51,650	1,444	1,084	1,540	1,247	54,600	54,650	1,562	1,173	1,657	1,365	57,600	57,650	1,679	1,291	1,775	1,483
51,650	51,700	1,446	1,085	1,542	1,249	54,650	54,700	1,564	1,175	1,659	1,367	57,650	57,700	1,681	1,293	1,777	1,485
51,700	51,750	1,448	1,086	1,544	1,251	54,700	54,750	1,566	1,177	1,661	1,369	57,700	57,750	1,683	1,295	1,779	1,487
51,750	51,800	1,450	1,087	1,545	1,253	54,750	54,800	1,568	1,179	1,663	1,371	57,750	57,800	1,685	1,297	1,781	1,489
51,800	51,850	1,452	1,088	1,547	1,255	54,800	54,850	1,569	1,181	1,665	1,373	57,800	57,850	1,687	1,299	1,783	1,491
51,850	51,900	1,454	1,089	1,549	1,257	54,850	54,900	1,571	1,183	1,667	1,375	57,850	57,900	1,689	1,300	1,785	1,492
51,900	51,950	1,456	1,090	1,551	1,259	54,900	54,950	1,573	1,185	1,669	1,377	57,900	57,950	1,691	1,302	1,787	1,494
51,950	52,000	1,458	1,091	1,553	1,261	54,950	55,000	1,575	1,187	1,671	1,379	57,950	58,000	1,693	1,304	1,789	1,496
52,000						55,000						58,000					
52,000	52,050	1,460	1,093	1,555	1,263	55,000	55,050	1,577	1,189	1,673	1,381	58,000	58,050	1,695	1,306	1,790	1,498
52,050	52,100	1,462	1,094	1,557	1,265	55,050	55,100	1,579	1,191	1,675	1,383	58,050	58,100	1,697	1,308	1,792	1,500
52,100	52,150	1,464	1,095	1,559	1,267	55,100	55,150	1,581	1,193	1,677	1,385	58,100	58,150	1,699	1,310	1,794	1,502
52,150	52,200	1,466	1,096	1,561	1,269	55,150	55,200	1,583	1,195	1,679	1,387	58,150	58,200	1,701	1,312	1,796	1,504
52,200	52,250	1,468	1,097	1,563	1,271	55,200	55,250	1,585	1,197	1,681	1,389	58,200	58,250	1,703	1,314	1,798	1,506
52,250	52,300	1,470	1,098	1,565	1,273	55,250	55,300	1,587	1,199	1,683	1,391	58,250	58,300	1,705	1,316	1,800	1,508
52,300	52,350	1,471	1,099	1,567	1,275	55,300	55,350	1,589	1,201	1,685	1,393	58,300	58,350	1,707	1,318	1,802	1,510
52,350	52,400	1,473	1,100	1,569	1,277	55,350	55,400	1,591	1,202	1,687	1,394	58,350	58,400	1,709	1,320	1,804	1,512
52,400	52,450	1,475	1,101	1,571	1,279	55,400	55,450	1,593	1,204	1,689	1,396	58,400	58,450	1,711	1,322	1,806	1,514
52,450	52,500	1,477	1,102	1,573	1,281	55,450	55,500	1,595	1,206	1,691	1,398	58,450	58,500	1,713	1,324	1,808	1,516
52,500	52,550	1,479	1,103	1,575	1,283	55,500	55,550	1,597	1,208	1,692	1,400	58,500	58,550	1,715	1,326	1,810	1,518
52,550	52,600	1,481															

2007 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—		Your tax is—				Your tax is—		Your tax is—				Your tax is—		Your tax is—			
59,000						62,000						65,000					
59,000	59,050	1,734	1,346	1,830	1,538	62,000	62,050	1,852	1,463	1,947	1,655	65,000	65,050	1,969	1,581	2,068	1,773
59,050	59,100	1,736	1,348	1,832	1,540	62,050	62,100	1,854	1,465	1,949	1,657	65,050	65,100	1,971	1,583	2,070	1,775
59,100	59,150	1,738	1,349	1,834	1,541	62,100	62,150	1,856	1,467	1,951	1,659	65,100	65,150	1,973	1,585	2,072	1,777
59,150	59,200	1,740	1,351	1,836	1,543	62,150	62,200	1,858	1,469	1,953	1,661	65,150	65,200	1,975	1,587	2,075	1,779
59,200	59,250	1,742	1,353	1,838	1,545	62,200	62,250	1,860	1,471	1,955	1,663	65,200	65,250	1,977	1,589	2,077	1,781
59,250	59,300	1,744	1,355	1,839	1,547	62,250	62,300	1,862	1,473	1,957	1,665	65,250	65,300	1,979	1,591	2,079	1,783
59,300	59,350	1,746	1,357	1,841	1,549	62,300	62,350	1,863	1,475	1,959	1,667	65,300	65,350	1,981	1,593	2,081	1,785
59,350	59,400	1,748	1,359	1,843	1,551	62,350	62,400	1,865	1,477	1,961	1,669	65,350	65,400	1,983	1,594	2,083	1,786
59,400	59,450	1,750	1,361	1,845	1,553	62,400	62,450	1,867	1,479	1,963	1,671	65,400	65,450	1,985	1,596	2,085	1,788
59,450	59,500	1,752	1,363	1,847	1,555	62,450	62,500	1,869	1,481	1,965	1,673	65,450	65,500	1,987	1,598	2,088	1,790
59,500	59,550	1,754	1,365	1,849	1,557	62,500	62,550	1,871	1,483	1,967	1,675	65,500	65,550	1,989	1,600	2,090	1,792
59,550	59,600	1,756	1,367	1,851	1,559	62,550	62,600	1,873	1,485	1,969	1,677	65,550	65,600	1,991	1,602	2,092	1,794
59,600	59,650	1,758	1,369	1,853	1,561	62,600	62,650	1,875	1,487	1,971	1,679	65,600	65,650	1,993	1,604	2,094	1,796
59,650	59,700	1,760	1,371	1,855	1,563	62,650	62,700	1,877	1,489	1,973	1,681	65,650	65,700	1,995	1,606	2,096	1,798
59,700	59,750	1,762	1,373	1,857	1,565	62,700	62,750	1,879	1,491	1,975	1,683	65,700	65,750	1,997	1,608	2,098	1,800
59,750	59,800	1,764	1,375	1,859	1,567	62,750	62,800	1,881	1,493	1,977	1,685	65,750	65,800	1,999	1,610	2,101	1,802
59,800	59,850	1,765	1,377	1,861	1,569	62,800	62,850	1,883	1,495	1,979	1,687	65,800	65,850	2,001	1,612	2,103	1,804
59,850	59,900	1,767	1,379	1,863	1,571	62,850	62,900	1,885	1,496	1,981	1,688	65,850	65,900	2,003	1,614	2,105	1,806
59,900	59,950	1,769	1,381	1,865	1,573	62,900	62,950	1,887	1,498	1,983	1,690	65,900	65,950	2,005	1,616	2,107	1,808
59,950	60,000	1,771	1,383	1,867	1,575	62,950	63,000	1,889	1,500	1,985	1,692	65,950	66,000	2,007	1,618	2,109	1,810
60,000						63,000						66,000					
60,000	60,050	1,773	1,385	1,869	1,577	63,000	63,050	1,891	1,502	1,986	1,694	66,000	66,050	2,009	1,620	2,112	1,812
60,050	60,100	1,775	1,387	1,871	1,579	63,050	63,100	1,893	1,504	1,988	1,696	66,050	66,100	2,010	1,622	2,114	1,814
60,100	60,150	1,777	1,389	1,873	1,581	63,100	63,150	1,895	1,506	1,990	1,698	66,100	66,150	2,012	1,624	2,116	1,816
60,150	60,200	1,779	1,391	1,875	1,583	63,150	63,200	1,897	1,508	1,992	1,700	66,150	66,200	2,014	1,626	2,118	1,818
60,200	60,250	1,781	1,393	1,877	1,585	63,200	63,250	1,899	1,510	1,994	1,702	66,200	66,250	2,016	1,628	2,120	1,820
60,250	60,300	1,783	1,395	1,879	1,587	63,250	63,300	1,901	1,512	1,996	1,704	66,250	66,300	2,018	1,630	2,122	1,822
60,300	60,350	1,785	1,397	1,881	1,589	63,300	63,350	1,903	1,514	1,998	1,706	66,300	66,350	2,020	1,632	2,125	1,824
60,350	60,400	1,787	1,398	1,883	1,590	63,350	63,400	1,905	1,516	2,000	1,708	66,350	66,400	2,022	1,634	2,127	1,826
60,400	60,450	1,789	1,400	1,885	1,592	63,400	63,450	1,907	1,518	2,002	1,710	66,400	66,450	2,024	1,636	2,129	1,828
60,450	60,500	1,791	1,402	1,887	1,594	63,450	63,500	1,909	1,520	2,004	1,712	66,450	66,500	2,026	1,638	2,131	1,830
60,500	60,550	1,793	1,404	1,888	1,596	63,500	63,550	1,911	1,522	2,006	1,714	66,500	66,550	2,028	1,640	2,133	1,832
60,550	60,600	1,795	1,406	1,890	1,598	63,550	63,600	1,912	1,524	2,008	1,716	66,550	66,600	2,030	1,642	2,135	1,834
60,600	60,650	1,797	1,408	1,892	1,600	63,600	63,650	1,914	1,526	2,010	1,718	66,600	66,650	2,032	1,643	2,138	1,835
60,650	60,700	1,799	1,410	1,894	1,602	63,650	63,700	1,916	1,528	2,012	1,720	66,650	66,700	2,034	1,645	2,140	1,837
60,700	60,750	1,801	1,412	1,896	1,604	63,700	63,750	1,918	1,530	2,014	1,722	66,700	66,750	2,036	1,647	2,142	1,839
60,750	60,800	1,803	1,414	1,898	1,606	63,750	63,800	1,920	1,532	2,016	1,724	66,750	66,800	2,038	1,649	2,144	1,841
60,800	60,850	1,805	1,416	1,900	1,608	63,800	63,850	1,922	1,534	2,018	1,726	66,800	66,850	2,040	1,651	2,146	1,843
60,850	60,900	1,807	1,418	1,902	1,610	63,850	63,900	1,924	1,536	2,020	1,728	66,850	66,900	2,042	1,653	2,148	1,845
60,900	60,950	1,809	1,420	1,904	1,612	63,900	63,950	1,926	1,538	2,022	1,730	66,900	66,950	2,044	1,655	2,151	1,847
60,950	61,000	1,811	1,422	1,906	1,614	63,950	64,000	1,928	1,540	2,024	1,732	66,950	67,000	2,046	1,657	2,153	1,849
61,000						64,000						67,000					
61,000	61,050	1,813	1,424	1,908	1,616	64,000	64,050	1,930	1,542	2,026	1,734	67,000	67,050	2,048	1,659	2,155	1,851
61,050	61,100	1,814	1,426	1,910	1,618	64,050	64,100	1,932	1,544	2,028	1,736	67,050	67,100	2,050	1,661	2,157	1,853
61,100	61,150	1,816	1,428	1,912	1,620	64,100	64,150	1,934	1,545	2,030	1,737	67,100	67,150	2,052	1,663	2,159	1,855
61,150	61,200	1,818	1,430	1,914	1,622	64,150	64,200	1,936	1,547	2,032	1,739	67,150	67,200	2,054	1,665	2,161	1,857
61,200	61,250	1,820	1,432	1,916	1,624	64,200	64,250	1,938	1,549	2,034	1,741	67,200	67,250	2,056	1,667	2,164	1,859
61,250	61,300	1,822	1,434	1,918	1,626	64,250	64,300	1,940	1,551	2,036	1,743	67,250	67,300	2,058	1,669	2,166	1,861
61,300	61,350	1,824	1,436	1,920	1,628	64,300	64,350	1,942	1,553	2,038	1,745	67,300	67,350	2,059	1,671	2,168	1,863
61,350	61,400	1,826	1,438	1,922	1,630	64,350	64,400	1,944	1,555	2,040	1,747	67,350	67,400	2,061	1,673	2,170	1,865
61,400	61,450	1,828	1,440	1,924	1,632	64,400	64,450	1,946	1,557	2,042	1,749	67,400	67,450	2,063	1,675	2,172	1,867
61,450	61,500	1,830	1,442	1,926	1,634	64,450	64,500	1,948	1,559	2,044	1,751	67,450	67,500	2,065	1,677	2,174	1,869
61,500	61,550	1,832	1,444	1,928	1,636	64,500	64,550	1,950	1,561	2,046	1,753	67,500	67,550	2,067	1,679	2,177	1,871
61,550	61,600	1,834	1,446	1,930	1,638	64,550	64,600	1,952	1,563	2,049	1,755	67,550	67,600	2,069	1,681	2,179	1,873
61,600	61,650	1,836	1,447	1,932	1,639	64,600	64,650	1,954	1,565	2,051	1,757	67,600	67,650	2,071	1,683	2,181	1,875
61,650	61,700	1,838	1,449	1,934	1,641	64,650	64,700	1,956	1,567	2,053	1,759	67,650	67,700	2,073	1,685	2,183	1,877
61,700	61,750	1,840	1,451	1,936	1,643	64,700	64,750	1,958	1,569	2,055	1,761	67,700	67,750	2,075	1,687	2,185	1,879
61,750	61,800	1,842	1,453	1,937	1,645	64,750	64,800	1,960	1,571	2,057	1,763	67,750	67,800	2,077	1,689	2,187	1,881
61,800	61,850	1,844	1,455	1,939	1,647	64,800	64,850	1,961	1,573	2,059	1,765	67,800	67,850	2,079	1,691	2,190	1

2007 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—		Your tax is—				Your tax is—		Your tax is—				Your tax is—		Your tax is—			
68,000						71,000						74,000					
68,000	68,050	2,087	1,698	2,198	1,890	71,000	71,050	2,205	1,816	2,329	2,008	74,000	74,050	2,322	1,934	2,459	2,126
68,050	68,100	2,089	1,700	2,200	1,892	71,050	71,100	2,206	1,818	2,331	2,010	74,050	74,100	2,324	1,936	2,461	2,128
68,100	68,150	2,091	1,702	2,203	1,894	71,100	71,150	2,208	1,820	2,333	2,012	74,100	74,150	2,326	1,937	2,463	2,129
68,150	68,200	2,093	1,704	2,205	1,896	71,150	71,200	2,210	1,822	2,335	2,014	74,150	74,200	2,328	1,939	2,465	2,131
68,200	68,250	2,095	1,706	2,207	1,898	71,200	71,250	2,212	1,824	2,337	2,016	74,200	74,250	2,330	1,941	2,467	2,133
68,250	68,300	2,097	1,708	2,209	1,900	71,250	71,300	2,214	1,826	2,339	2,018	74,250	74,300	2,332	1,943	2,470	2,135
68,300	68,350	2,099	1,710	2,211	1,902	71,300	71,350	2,216	1,828	2,342	2,020	74,300	74,350	2,334	1,945	2,472	2,137
68,350	68,400	2,101	1,712	2,214	1,904	71,350	71,400	2,218	1,830	2,344	2,022	74,350	74,400	2,336	1,947	2,474	2,139
68,400	68,450	2,103	1,714	2,216	1,906	71,400	71,450	2,220	1,832	2,346	2,024	74,400	74,450	2,338	1,949	2,476	2,141
68,450	68,500	2,105	1,716	2,218	1,908	71,450	71,500	2,222	1,834	2,348	2,026	74,450	74,500	2,340	1,951	2,478	2,143
68,500	68,550	2,107	1,718	2,220	1,910	71,500	71,550	2,224	1,836	2,350	2,028	74,500	74,550	2,342	1,953	2,480	2,145
68,550	68,600	2,108	1,720	2,222	1,912	71,550	71,600	2,226	1,838	2,352	2,030	74,550	74,600	2,344	1,955	2,483	2,147
68,600	68,650	2,110	1,722	2,224	1,914	71,600	71,650	2,228	1,839	2,355	2,031	74,600	74,650	2,346	1,957	2,485	2,149
68,650	68,700	2,112	1,724	2,227	1,916	71,650	71,700	2,230	1,841	2,357	2,033	74,650	74,700	2,348	1,959	2,487	2,151
68,700	68,750	2,114	1,726	2,229	1,918	71,700	71,750	2,232	1,843	2,359	2,035	74,700	74,750	2,350	1,961	2,489	2,153
68,750	68,800	2,116	1,728	2,231	1,920	71,750	71,800	2,234	1,845	2,361	2,037	74,750	74,800	2,352	1,963	2,491	2,155
68,800	68,850	2,118	1,730	2,233	1,922	71,800	71,850	2,236	1,847	2,363	2,039	74,800	74,850	2,353	1,965	2,493	2,157
68,850	68,900	2,120	1,732	2,235	1,924	71,850	71,900	2,238	1,849	2,365	2,041	74,850	74,900	2,355	1,967	2,496	2,159
68,900	68,950	2,122	1,734	2,237	1,926	71,900	71,950	2,240	1,851	2,368	2,043	74,900	74,950	2,357	1,969	2,498	2,161
68,950	69,000	2,124	1,736	2,240	1,928	71,950	72,000	2,242	1,853	2,370	2,045	74,950	75,000	2,359	1,971	2,500	2,163
69,000						72,000						75,000					
69,000	69,050	2,126	1,738	2,242	1,930	72,000	72,050	2,244	1,855	2,372	2,047	75,000	75,050	2,361	1,973	2,502	2,165
69,050	69,100	2,128	1,740	2,244	1,932	72,050	72,100	2,246	1,857	2,374	2,049	75,050	75,100	2,363	1,975	2,504	2,167
69,100	69,150	2,130	1,741	2,246	1,933	72,100	72,150	2,248	1,859	2,376	2,051	75,100	75,150	2,365	1,977	2,506	2,169
69,150	69,200	2,132	1,743	2,248	1,935	72,150	72,200	2,250	1,861	2,378	2,053	75,150	75,200	2,367	1,979	2,509	2,171
69,200	69,250	2,134	1,745	2,250	1,937	72,200	72,250	2,252	1,863	2,381	2,055	75,200	75,250	2,369	1,981	2,511	2,173
69,250	69,300	2,136	1,747	2,253	1,939	72,250	72,300	2,254	1,865	2,383	2,057	75,250	75,300	2,371	1,983	2,513	2,175
69,300	69,350	2,138	1,749	2,255	1,941	72,300	72,350	2,255	1,867	2,385	2,059	75,300	75,350	2,373	1,985	2,515	2,177
69,350	69,400	2,140	1,751	2,257	1,943	72,350	72,400	2,257	1,869	2,387	2,061	75,350	75,400	2,375	1,986	2,517	2,178
69,400	69,450	2,142	1,753	2,259	1,945	72,400	72,450	2,259	1,871	2,389	2,063	75,400	75,450	2,377	1,988	2,519	2,180
69,450	69,500	2,144	1,755	2,261	1,947	72,450	72,500	2,261	1,873	2,391	2,065	75,450	75,500	2,379	1,990	2,522	2,182
69,500	69,550	2,146	1,757	2,263	1,949	72,500	72,550	2,263	1,875	2,394	2,067	75,500	75,550	2,381	1,992	2,524	2,184
69,550	69,600	2,148	1,759	2,266	1,951	72,550	72,600	2,265	1,877	2,396	2,069	75,550	75,600	2,383	1,994	2,526	2,186
69,600	69,650	2,150	1,761	2,268	1,953	72,600	72,650	2,267	1,879	2,398	2,071	75,600	75,650	2,385	1,996	2,528	2,188
69,650	69,700	2,152	1,763	2,270	1,955	72,650	72,700	2,269	1,881	2,400	2,073	75,650	75,700	2,387	1,998	2,530	2,190
69,700	69,750	2,154	1,765	2,272	1,957	72,700	72,750	2,271	1,883	2,402	2,075	75,700	75,750	2,389	2,000	2,532	2,192
69,750	69,800	2,156	1,767	2,274	1,959	72,750	72,800	2,273	1,885	2,404	2,077	75,750	75,800	2,391	2,002	2,535	2,194
69,800	69,850	2,157	1,769	2,276	1,961	72,800	72,850	2,275	1,887	2,407	2,079	75,800	75,850	2,393	2,004	2,537	2,196
69,850	69,900	2,159	1,771	2,279	1,963	72,850	72,900	2,277	1,888	2,409	2,080	75,850	75,900	2,395	2,006	2,539	2,198
69,900	69,950	2,161	1,773	2,281	1,965	72,900	72,950	2,279	1,890	2,411	2,082	75,900	75,950	2,397	2,008	2,541	2,200
69,950	70,000	2,163	1,775	2,283	1,967	72,950	73,000	2,281	1,892	2,413	2,084	75,950	76,000	2,399	2,010	2,543	2,202
70,000						73,000						76,000					
70,000	70,050	2,165	1,777	2,285	1,969	73,000	73,050	2,283	1,894	2,415	2,086	76,000	76,050	2,401	2,012	2,546	2,204
70,050	70,100	2,167	1,779	2,287	1,971	73,050	73,100	2,285	1,896	2,417	2,088	76,050	76,100	2,402	2,014	2,548	2,206
70,100	70,150	2,169	1,781	2,289	1,973	73,100	73,150	2,287	1,898	2,420	2,090	76,100	76,150	2,404	2,016	2,550	2,208
70,150	70,200	2,171	1,783	2,292	1,975	73,150	73,200	2,289	1,900	2,422	2,092	76,150	76,200	2,406	2,018	2,552	2,210
70,200	70,250	2,173	1,785	2,294	1,977	73,200	73,250	2,291	1,902	2,424	2,094	76,200	76,250	2,408	2,020	2,554	2,212
70,250	70,300	2,175	1,787	2,296	1,979	73,250	73,300	2,293	1,904	2,426	2,096	76,250	76,300	2,410	2,022	2,556	2,214
70,300	70,350	2,177	1,789	2,298	1,981	73,300	73,350	2,295	1,906	2,428	2,098	76,300	76,350	2,412	2,024	2,559	2,216
70,350	70,400	2,179	1,790	2,300	1,982	73,350	73,400	2,297	1,908	2,431	2,100	76,350	76,400	2,414	2,026	2,561	2,218
70,400	70,450	2,181	1,792	2,302	1,984	73,400	73,450	2,299	1,910	2,433	2,102	76,400	76,450	2,416	2,028	2,563	2,220
70,450	70,500	2,183	1,794	2,305	1,986	73,450	73,500	2,301	1,912	2,435	2,104	76,450	76,500	2,418	2,030	2,565	2,222
70,500	70,550	2,185	1,796	2,307	1,988	73,500	73,550	2,303	1,914	2,437	2,106	76,500	76,550	2,420	2,032	2,567	2,224
70,550	70,600	2,187	1,798	2,309	1,990	73,550	73,600	2,304	1,916	2,439	2,108	76,550	76,600	2,422	2,034	2,569	2,226
70,600	70,650	2,189	1,800	2,311	1,992	73,600	73,650	2,306	1,918	2,441	2,110	76,600	76,650	2,424	2,036	2,572	2,227
70,650	70,700	2,191	1,802	2,313	1,994	73,650	73,700	2,308	1,920	2,444	2,112	76,650	76,700	2,426	2,037	2,574	2,229
70,700	70,750	2,193	1,804	2,315	1,996	73,700	73,750	2,310	1,922	2,446	2,114	76,700	76,750	2,428	2,039	2,576	2,231
70,750	70,800	2,195	1,806	2,318	1,998	73,750	73,800	2,312	1,924	2,448	2,116	76,750	76,800	2,430	2,041	2,578	2,233
70,800	70,850	2,197	1,808	2,320	2,000	73,800	73,850	2,314	1,926	2,450	2,118	76,800	76,850	2,432	2,043	2,580	2,2

2007 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—		Your tax is—				Your tax is—		Your tax is—				Your tax is—		Your tax is—			
77,000						80,000						83,000					
77,000	77,050	2,440	2,051	2,589	2,243	80,000	80,050	2,570	2,169	2,719	2,361	83,000	83,050	2,700	2,286	2,849	2,478
77,050	77,100	2,442	2,053	2,591	2,245	80,050	80,100	2,572	2,171	2,721	2,363	83,050	83,100	2,702	2,288	2,851	2,480
77,100	77,150	2,444	2,055	2,593	2,247	80,100	80,150	2,574	2,173	2,723	2,365	83,100	83,150	2,704	2,290	2,854	2,482
77,150	77,200	2,446	2,057	2,595	2,249	80,150	80,200	2,576	2,175	2,726	2,367	83,150	83,200	2,706	2,292	2,856	2,484
77,200	77,250	2,448	2,059	2,598	2,251	80,200	80,250	2,578	2,177	2,728	2,369	83,200	83,250	2,708	2,294	2,858	2,486
77,250	77,300	2,450	2,061	2,600	2,253	80,250	80,300	2,580	2,179	2,730	2,371	83,250	83,300	2,711	2,296	2,860	2,488
77,300	77,350	2,452	2,063	2,602	2,255	80,300	80,350	2,583	2,181	2,732	2,373	83,300	83,350	2,713	2,298	2,862	2,490
77,350	77,400	2,455	2,065	2,604	2,257	80,350	80,400	2,585	2,182	2,734	2,374	83,350	83,400	2,715	2,300	2,865	2,492
77,400	77,450	2,457	2,067	2,606	2,259	80,400	80,450	2,587	2,184	2,736	2,376	83,400	83,450	2,717	2,302	2,867	2,494
77,450	77,500	2,459	2,069	2,608	2,261	80,450	80,500	2,589	2,186	2,739	2,378	83,450	83,500	2,719	2,304	2,869	2,496
77,500	77,550	2,461	2,071	2,611	2,263	80,500	80,550	2,591	2,188	2,741	2,380	83,500	83,550	2,721	2,306	2,871	2,498
77,550	77,600	2,463	2,073	2,613	2,265	80,550	80,600	2,593	2,190	2,743	2,382	83,550	83,600	2,724	2,308	2,873	2,500
77,600	77,650	2,465	2,075	2,615	2,267	80,600	80,650	2,596	2,192	2,745	2,384	83,600	83,650	2,726	2,310	2,875	2,502
77,650	77,700	2,468	2,077	2,617	2,269	80,650	80,700	2,598	2,194	2,747	2,386	83,650	83,700	2,728	2,312	2,878	2,504
77,700	77,750	2,470	2,079	2,619	2,271	80,700	80,750	2,600	2,196	2,749	2,388	83,700	83,750	2,730	2,314	2,880	2,506
77,750	77,800	2,472	2,081	2,621	2,273	80,750	80,800	2,602	2,198	2,752	2,390	83,750	83,800	2,732	2,316	2,882	2,508
77,800	77,850	2,474	2,083	2,624	2,275	80,800	80,850	2,604	2,200	2,754	2,392	83,800	83,850	2,735	2,318	2,884	2,510
77,850	77,900	2,476	2,084	2,626	2,276	80,850	80,900	2,606	2,202	2,756	2,394	83,850	83,900	2,737	2,320	2,886	2,512
77,900	77,950	2,478	2,086	2,628	2,278	80,900	80,950	2,609	2,204	2,758	2,396	83,900	83,950	2,739	2,322	2,888	2,514
77,950	78,000	2,481	2,088	2,630	2,280	80,950	81,000	2,611	2,206	2,760	2,398	83,950	84,000	2,741	2,324	2,891	2,516
78,000						81,000						84,000					
78,000	78,050	2,483	2,090	2,632	2,282	81,000	81,050	2,613	2,208	2,763	2,400	84,000	84,050	2,743	2,326	2,893	2,518
78,050	78,100	2,485	2,092	2,634	2,284	81,050	81,100	2,615	2,210	2,765	2,402	84,050	84,100	2,745	2,328	2,895	2,520
78,100	78,150	2,487	2,094	2,637	2,286	81,100	81,150	2,617	2,212	2,767	2,404	84,100	84,150	2,748	2,329	2,897	2,521
78,150	78,200	2,489	2,096	2,639	2,288	81,150	81,200	2,620	2,214	2,769	2,406	84,150	84,200	2,750	2,331	2,899	2,523
78,200	78,250	2,491	2,098	2,641	2,290	81,200	81,250	2,622	2,216	2,771	2,408	84,200	84,250	2,752	2,333	2,901	2,525
78,250	78,300	2,494	2,100	2,643	2,292	81,250	81,300	2,624	2,218	2,773	2,410	84,250	84,300	2,754	2,335	2,904	2,527
78,300	78,350	2,496	2,102	2,645	2,294	81,300	81,350	2,626	2,220	2,776	2,412	84,300	84,350	2,756	2,337	2,906	2,529
78,350	78,400	2,498	2,104	2,648	2,296	81,350	81,400	2,628	2,222	2,778	2,414	84,350	84,400	2,758	2,339	2,908	2,531
78,400	78,450	2,500	2,106	2,650	2,298	81,400	81,450	2,630	2,224	2,780	2,416	84,400	84,450	2,761	2,341	2,910	2,533
78,450	78,500	2,502	2,108	2,652	2,300	81,450	81,500	2,633	2,226	2,782	2,418	84,450	84,500	2,763	2,343	2,912	2,535
78,500	78,550	2,504	2,110	2,654	2,302	81,500	81,550	2,635	2,228	2,784	2,420	84,500	84,550	2,765	2,345	2,914	2,537
78,550	78,600	2,507	2,112	2,656	2,304	81,550	81,600	2,637	2,230	2,786	2,422	84,550	84,600	2,767	2,347	2,917	2,539
78,600	78,650	2,509	2,114	2,658	2,306	81,600	81,650	2,639	2,231	2,789	2,423	84,600	84,650	2,769	2,349	2,919	2,541
78,650	78,700	2,511	2,116	2,661	2,308	81,650	81,700	2,641	2,233	2,791	2,425	84,650	84,700	2,771	2,351	2,921	2,543
78,700	78,750	2,513	2,118	2,663	2,310	81,700	81,750	2,643	2,235	2,793	2,427	84,700	84,750	2,774	2,353	2,923	2,545
78,750	78,800	2,515	2,120	2,665	2,312	81,750	81,800	2,646	2,237	2,795	2,429	84,750	84,800	2,776	2,355	2,925	2,547
78,800	78,850	2,518	2,122	2,667	2,314	81,800	81,850	2,648	2,239	2,797	2,431	84,800	84,850	2,778	2,357	2,927	2,549
78,850	78,900	2,520	2,124	2,669	2,316	81,850	81,900	2,650	2,241	2,799	2,433	84,850	84,900	2,780	2,359	2,930	2,551
78,900	78,950	2,522	2,126	2,671	2,318	81,900	81,950	2,652	2,243	2,802	2,435	84,900	84,950	2,782	2,361	2,932	2,553
78,950	79,000	2,524	2,128	2,674	2,320	81,950	82,000	2,654	2,245	2,804	2,437	84,950	85,000	2,784	2,363	2,934	2,555
79,000						82,000						85,000					
79,000	79,050	2,526	2,130	2,676	2,322	82,000	82,050	2,656	2,247	2,806	2,439	85,000	85,050	2,787	2,365	2,936	2,557
79,050	79,100	2,528	2,132	2,678	2,324	82,050	82,100	2,659	2,249	2,808	2,441	85,050	85,100	2,789	2,367	2,938	2,559
79,100	79,150	2,531	2,133	2,680	2,325	82,100	82,150	2,661	2,251	2,810	2,443	85,100	85,150	2,791	2,369	2,940	2,561
79,150	79,200	2,533	2,135	2,682	2,327	82,150	82,200	2,663	2,253	2,812	2,445	85,150	85,200	2,793	2,371	2,943	2,563
79,200	79,250	2,535	2,137	2,684	2,329	82,200	82,250	2,665	2,255	2,815	2,447	85,200	85,250	2,795	2,373	2,945	2,565
79,250	79,300	2,537	2,139	2,687	2,331	82,250	82,300	2,667	2,257	2,817	2,449	85,250	85,300	2,797	2,375	2,947	2,567
79,300	79,350	2,539	2,141	2,689	2,333	82,300	82,350	2,669	2,259	2,819	2,451	85,300	85,350	2,800	2,377	2,949	2,569
79,350	79,400	2,541	2,143	2,691	2,335	82,350	82,400	2,672	2,261	2,821	2,453	85,350	85,400	2,802	2,378	2,951	2,570
79,400	79,450	2,544	2,145	2,693	2,337	82,400	82,450	2,674	2,263	2,823	2,455	85,400	85,450	2,804	2,380	2,953	2,572
79,450	79,500	2,546	2,147	2,695	2,339	82,450	82,500	2,676	2,265	2,825	2,457	85,450	85,500	2,806	2,382	2,956	2,574
79,500	79,550	2,548	2,149	2,697	2,341	82,500	82,550	2,678	2,267	2,828	2,459	85,500	85,550	2,808	2,384	2,958	2,576
79,550	79,600	2,550	2,151	2,700	2,343	82,550	82,600	2,680	2,269	2,830	2,461	85,550	85,600	2,810	2,386	2,960	2,578
79,600	79,650	2,552	2,153	2,702	2,345	82,600	82,650	2,682	2,271	2,832	2,463	85,600	85,650	2,813	2,388	2,962	2,580
79,650	79,700	2,554	2,155	2,704	2,347	82,650	82,700	2,685	2,273	2,834	2,465	85,650	85,700	2,815	2,390	2,964	2,582
79,700	79,750	2,557	2,157	2,706	2,349	82,700	82,750	2,687	2,275	2,836	2,467	85,700	85,750	2,817	2,392	2,966	2,584
79,750	79,800	2,559	2,159	2,708	2,351	82,750	82,800	2,689	2,277	2,838	2,469	85,750	85,800	2,819	2,394	2,969	2,586
79,800	79,850	2,561	2,161	2,710	2,353	82,800	82,850	2,691	2,279	2,841	2,471	85,800	85,850	2,821	2,396	2,971	2

2007 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
86,000						89,000						92,000					
86,000	86,050	2,830	2,404	2,980	2,596	89,000	89,050	2,960	2,522	3,110	2,714	92,000	92,050	3,090	2,639	3,240	2,831
86,050	86,100	2,832	2,406	2,982	2,598	89,050	89,100	2,962	2,524	3,112	2,716	92,050	92,100	3,093	2,641	3,242	2,833
86,100	86,150	2,834	2,408	2,984	2,600	89,100	89,150	2,965	2,525	3,114	2,717	92,100	92,150	3,095	2,643	3,244	2,835
86,150	86,200	2,837	2,410	2,986	2,602	89,150	89,200	2,967	2,527	3,116	2,719	92,150	92,200	3,097	2,645	3,246	2,837
86,200	86,250	2,839	2,412	2,988	2,604	89,200	89,250	2,969	2,529	3,118	2,721	92,200	92,250	3,099	2,647	3,249	2,839
86,250	86,300	2,841	2,414	2,990	2,606	89,250	89,300	2,971	2,531	3,121	2,723	92,250	92,300	3,101	2,649	3,251	2,841
86,300	86,350	2,843	2,416	2,993	2,608	89,300	89,350	2,973	2,533	3,123	2,725	92,300	92,350	3,103	2,651	3,253	2,843
86,350	86,400	2,845	2,418	2,995	2,610	89,350	89,400	2,975	2,535	3,125	2,727	92,350	92,400	3,106	2,653	3,255	2,845
86,400	86,450	2,847	2,420	2,997	2,612	89,400	89,450	2,978	2,537	3,127	2,729	92,400	92,450	3,108	2,655	3,257	2,847
86,450	86,500	2,850	2,422	2,999	2,614	89,450	89,500	2,980	2,539	3,129	2,731	92,450	92,500	3,110	2,657	3,259	2,849
86,500	86,550	2,852	2,424	3,001	2,616	89,500	89,550	2,982	2,541	3,131	2,733	92,500	92,550	3,112	2,659	3,262	2,851
86,550	86,600	2,854	2,426	3,003	2,618	89,550	89,600	2,984	2,543	3,134	2,735	92,550	92,600	3,114	2,661	3,264	2,853
86,600	86,650	2,856	2,427	3,006	2,619	89,600	89,650	2,986	2,545	3,136	2,737	92,600	92,650	3,116	2,663	3,266	2,855
86,650	86,700	2,858	2,429	3,008	2,621	89,650	89,700	2,988	2,547	3,138	2,739	92,650	92,700	3,119	2,665	3,268	2,857
86,700	86,750	2,860	2,431	3,010	2,623	89,700	89,750	2,991	2,549	3,140	2,741	92,700	92,750	3,121	2,667	3,270	2,859
86,750	86,800	2,863	2,433	3,012	2,625	89,750	89,800	2,993	2,551	3,142	2,743	92,750	92,800	3,123	2,669	3,272	2,861
86,800	86,850	2,865	2,435	3,014	2,627	89,800	89,850	2,995	2,553	3,144	2,745	92,800	92,850	3,125	2,671	3,275	2,863
86,850	86,900	2,867	2,437	3,016	2,629	89,850	89,900	2,997	2,555	3,147	2,747	92,850	92,900	3,127	2,672	3,277	2,864
86,900	86,950	2,869	2,439	3,019	2,631	89,900	89,950	2,999	2,557	3,149	2,749	92,900	92,950	3,129	2,674	3,279	2,866
86,950	87,000	2,871	2,441	3,021	2,633	89,950	90,000	3,001	2,559	3,151	2,751	92,950	93,000	3,132	2,676	3,281	2,868
87,000						90,000						93,000					
87,000	87,050	2,873	2,443	3,023	2,635	90,000	90,050	3,004	2,561	3,153	2,753	93,000	93,050	3,134	2,678	3,283	2,870
87,050	87,100	2,876	2,445	3,025	2,637	90,050	90,100	3,006	2,563	3,155	2,755	93,050	93,100	3,136	2,680	3,285	2,872
87,100	87,150	2,878	2,447	3,027	2,639	90,100	90,150	3,008	2,565	3,157	2,757	93,100	93,150	3,138	2,682	3,288	2,874
87,150	87,200	2,880	2,449	3,029	2,641	90,150	90,200	3,010	2,567	3,160	2,759	93,150	93,200	3,140	2,684	3,290	2,876
87,200	87,250	2,882	2,451	3,032	2,643	90,200	90,250	3,012	2,569	3,162	2,761	93,200	93,250	3,142	2,686	3,292	2,878
87,250	87,300	2,884	2,453	3,034	2,645	90,250	90,300	3,014	2,571	3,164	2,763	93,250	93,300	3,145	2,688	3,294	2,880
87,300	87,350	2,886	2,455	3,036	2,647	90,300	90,350	3,017	2,573	3,166	2,765	93,300	93,350	3,147	2,690	3,296	2,882
87,350	87,400	2,889	2,457	3,038	2,649	90,350	90,400	3,019	2,574	3,168	2,766	93,350	93,400	3,149	2,692	3,299	2,884
87,400	87,450	2,891	2,459	3,040	2,651	90,400	90,450	3,021	2,576	3,170	2,768	93,400	93,450	3,151	2,694	3,301	2,886
87,450	87,500	2,893	2,461	3,042	2,653	90,450	90,500	3,023	2,578	3,173	2,770	93,450	93,500	3,153	2,696	3,303	2,888
87,500	87,550	2,895	2,463	3,045	2,655	90,500	90,550	3,025	2,580	3,175	2,772	93,500	93,550	3,155	2,698	3,305	2,890
87,550	87,600	2,897	2,465	3,047	2,657	90,550	90,600	3,027	2,582	3,177	2,774	93,550	93,600	3,158	2,700	3,307	2,892
87,600	87,650	2,899	2,467	3,049	2,659	90,600	90,650	3,030	2,584	3,179	2,776	93,600	93,650	3,160	2,702	3,309	2,894
87,650	87,700	2,902	2,469	3,051	2,661	90,650	90,700	3,032	2,586	3,181	2,778	93,650	93,700	3,162	2,704	3,312	2,896
87,700	87,750	2,904	2,471	3,053	2,663	90,700	90,750	3,034	2,588	3,183	2,780	93,700	93,750	3,164	2,706	3,314	2,898
87,750	87,800	2,906	2,473	3,055	2,665	90,750	90,800	3,036	2,590	3,186	2,782	93,750	93,800	3,166	2,708	3,316	2,900
87,800	87,850	2,908	2,475	3,058	2,667	90,800	90,850	3,038	2,592	3,188	2,784	93,800	93,850	3,169	2,710	3,318	2,902
87,850	87,900	2,910	2,476	3,060	2,668	90,850	90,900	3,040	2,594	3,190	2,786	93,850	93,900	3,171	2,712	3,320	2,904
87,900	87,950	2,912	2,478	3,062	2,670	90,900	90,950	3,043	2,596	3,192	2,788	93,900	93,950	3,173	2,714	3,322	2,906
87,950	88,000	2,915	2,480	3,064	2,672	90,950	91,000	3,045	2,598	3,194	2,790	93,950	94,000	3,175	2,716	3,325	2,908
88,000						91,000						94,000					
88,000	88,050	2,917	2,482	3,066	2,674	91,000	91,050	3,047	2,600	3,197	2,792	94,000	94,050	3,177	2,718	3,327	2,910
88,050	88,100	2,919	2,484	3,068	2,676	91,050	91,100	3,049	2,602	3,199	2,794	94,050	94,100	3,179	2,720	3,329	2,912
88,100	88,150	2,921	2,486	3,071	2,678	91,100	91,150	3,051	2,604	3,201	2,796	94,100	94,150	3,182	2,721	3,331	2,913
88,150	88,200	2,923	2,488	3,073	2,680	91,150	91,200	3,054	2,606	3,203	2,798	94,150	94,200	3,184	2,723	3,333	2,915
88,200	88,250	2,925	2,490	3,075	2,682	91,200	91,250	3,056	2,608	3,205	2,800	94,200	94,250	3,186	2,725	3,335	2,917
88,250	88,300	2,928	2,492	3,077	2,684	91,250	91,300	3,058	2,610	3,207	2,802	94,250	94,300	3,188	2,727	3,338	2,919
88,300	88,350	2,930	2,494	3,079	2,686	91,300	91,350	3,060	2,612	3,210	2,804	94,300	94,350	3,190	2,729	3,340	2,921
88,350	88,400	2,932	2,496	3,082	2,688	91,350	91,400	3,062	2,614	3,212	2,806	94,350	94,400	3,192	2,731	3,342	2,923
88,400	88,450	2,934	2,498	3,084	2,690	91,400	91,450	3,064	2,616	3,214	2,808	94,400	94,450	3,195	2,733	3,344	2,925
88,450	88,500	2,936	2,500	3,086	2,692	91,450	91,500	3,067	2,618	3,216	2,810	94,450	94,500	3,197	2,735	3,346	2,927
88,500	88,550	2,938	2,502	3,088	2,694	91,500	91,550	3,069	2,620	3,218	2,812	94,500	94,550	3,199	2,737	3,348	2,929
88,550	88,600	2,941	2,50														

2007 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—					
95,000						98,000					
95,000	95,050	3,221	2,757	3,370	2,949	98,000	98,050	3,351	2,874	3,501	3,066
95,050	95,100	3,223	2,759	3,372	2,951	98,050	98,100	3,353	2,876	3,504	3,068
95,100	95,150	3,225	2,761	3,374	2,953	98,100	98,150	3,355	2,878	3,506	3,070
95,150	95,200	3,227	2,763	3,377	2,955	98,150	98,200	3,357	2,880	3,509	3,072
95,200	95,250	3,229	2,765	3,379	2,957	98,200	98,250	3,359	2,882	3,511	3,074
95,250	95,300	3,231	2,767	3,381	2,959	98,250	98,300	3,362	2,884	3,514	3,076
95,300	95,350	3,234	2,769	3,383	2,961	98,300	98,350	3,364	2,886	3,516	3,078
95,350	95,400	3,236	2,770	3,385	2,962	98,350	98,400	3,366	2,888	3,519	3,080
95,400	95,450	3,238	2,772	3,387	2,964	98,400	98,450	3,368	2,890	3,521	3,082
95,450	95,500	3,240	2,774	3,390	2,966	98,450	98,500	3,370	2,892	3,524	3,084
95,500	95,550	3,242	2,776	3,392	2,968	98,500	98,550	3,372	2,894	3,526	3,086
95,550	95,600	3,244	2,778	3,394	2,970	98,550	98,600	3,375	2,896	3,529	3,088
95,600	95,650	3,247	2,780	3,396	2,972	98,600	98,650	3,377	2,898	3,531	3,090
95,650	95,700	3,249	2,782	3,398	2,974	98,650	98,700	3,379	2,900	3,534	3,092
95,700	95,750	3,251	2,784	3,400	2,976	98,700	98,750	3,381	2,902	3,536	3,094
95,750	95,800	3,253	2,786	3,403	2,978	98,750	98,800	3,383	2,904	3,539	3,096
95,800	95,850	3,255	2,788	3,405	2,980	98,800	98,850	3,386	2,906	3,541	3,098
95,850	95,900	3,257	2,790	3,407	2,982	98,850	98,900	3,388	2,908	3,544	3,100
95,900	95,950	3,260	2,792	3,409	2,984	98,900	98,950	3,390	2,910	3,546	3,102
95,950	96,000	3,262	2,794	3,411	2,986	98,950	99,000	3,392	2,912	3,549	3,104
96,000						99,000					
96,000	96,050	3,264	2,796	3,414	2,988	99,000	99,050	3,394	2,914	3,551	3,106
96,050	96,100	3,266	2,798	3,416	2,990	99,050	99,100	3,396	2,916	3,554	3,108
96,100	96,150	3,268	2,800	3,418	2,992	99,100	99,150	3,399	2,917	3,556	3,109
96,150	96,200	3,271	2,802	3,420	2,994	99,150	99,200	3,401	2,919	3,559	3,111
96,200	96,250	3,273	2,804	3,422	2,996	99,200	99,250	3,403	2,921	3,562	3,113
96,250	96,300	3,275	2,806	3,424	2,998	99,250	99,300	3,405	2,923	3,564	3,115
96,300	96,350	3,277	2,808	3,427	3,000	99,300	99,350	3,407	2,925	3,567	3,117
96,350	96,400	3,279	2,810	3,429	3,002	99,350	99,400	3,409	2,927	3,569	3,119
96,400	96,450	3,281	2,812	3,431	3,004	99,400	99,450	3,412	2,929	3,572	3,121
96,450	96,500	3,284	2,814	3,433	3,006	99,450	99,500	3,414	2,931	3,574	3,123
96,500	96,550	3,286	2,816	3,435	3,008	99,500	99,550	3,416	2,933	3,577	3,125
96,550	96,600	3,288	2,818	3,437	3,010	99,550	99,600	3,418	2,935	3,579	3,127
96,600	96,650	3,290	2,819	3,440	3,011	99,600	99,650	3,420	2,937	3,582	3,129
96,650	96,700	3,292	2,821	3,442	3,013	99,650	99,700	3,422	2,939	3,584	3,131
96,700	96,750	3,294	2,823	3,444	3,015	99,700	99,750	3,425	2,941	3,587	3,133
96,750	96,800	3,297	2,825	3,446	3,017	99,750	99,800	3,427	2,943	3,589	3,135
96,800	96,850	3,299	2,827	3,448	3,019	99,800	99,850	3,429	2,945	3,592	3,137
96,850	96,900	3,301	2,829	3,450	3,021	99,850	99,900	3,431	2,947	3,594	3,139
96,900	96,950	3,303	2,831	3,453	3,023	99,900	99,950	3,433	2,949	3,597	3,141
96,950	97,000	3,305	2,833	3,455	3,025	99,950	100,000	3,435	2,951	3,599	3,143
97,000						<div style="border: 1px solid black; border-radius: 50%; padding: 20px; text-align: center; width: 100%;"> \$100,000 or over — use the Tax Rate Schedules on page 32 </div>					
97,000	97,050	3,307	2,835	3,457	3,027						
97,050	97,100	3,310	2,837	3,459	3,029						
97,100	97,150	3,312	2,839	3,461	3,031						
97,150	97,200	3,314	2,841	3,463	3,033						
97,200	97,250	3,316	2,843	3,466	3,035						
97,250	97,300	3,318	2,845	3,468	3,037						
97,300	97,350	3,320	2,847	3,470	3,039						
97,350	97,400	3,323	2,849	3,472	3,041						
97,400	97,450	3,325	2,851	3,474	3,043						
97,450	97,500	3,327	2,853	3,476	3,045						
97,500	97,550	3,329	2,855	3,479	3,047						
97,550	97,600	3,331	2,857	3,481	3,049						
97,600	97,650	3,333	2,859	3,483	3,051						
97,650	97,700	3,336	2,861	3,485	3,053						
97,700	97,750	3,338	2,863	3,487	3,055						
97,750	97,800	3,340	2,865	3,489	3,057						
97,800	97,850	3,342	2,867	3,492	3,059						
97,850	97,900	3,344	2,868	3,494	3,060						
97,900	97,950	3,346	2,870	3,496	3,062						
97,950	98,000	3,349	2,872	3,499	3,064						

*If a Qualifying widow(er), use the Married filing jointly column.

2007 Form ND-1 Tax Rate Schedules

If your North Dakota taxable income is \$100,000 or more, use the tax rate schedule below for your filing status to calculate your tax.

Single

If North Dakota

taxable income is:

Your tax is equal to:

Over	But not over			
\$ 0	\$ 31,850	.....	2.1% of North Dakota taxable income	
31,850	77,100	.....	\$ 668.85	+ 3.92% of amount over \$ 31,850
77,100	160,850	.....	2,442.65	+ 4.34% of amount over 77,100
160,850	349,700	.....	6,077.40	+ 5.04% of amount over 160,850
349,700		.....	15,595.44	+ 5.54% of amount over 349,700

Married filing jointly and Qualifying widow(er)

If North Dakota

taxable income is:

Your tax is equal to:

Over	But not over			
\$ 0	\$ 53,200	.....	2.1% of North Dakota taxable income	
53,200	128,500	.....	\$ 1,117.20	+ 3.92% of amount over \$ 53,200
128,500	195,850	.....	4,068.96	+ 4.34% of amount over 128,500
195,850	349,700	.....	6,991.95	+ 5.04% of amount over 195,850
349,700		.....	14,745.99	+ 5.54% of amount over 349,700

Married filing separately

If North Dakota

taxable income is:

Your tax is equal to:

Over	But not over			
\$ 0	\$ 26,600	.....	2.1% of North Dakota taxable income	
26,600	64,250	.....	\$ 558.60	+ 3.92% of amount over \$ 26,600
64,250	97,925	.....	2,034.48	+ 4.34% of amount over 64,250
97,925	174,850	.....	3,495.98	+ 5.04% of amount over 97,925
174,850		.....	7,373.00	+ 5.54% of amount over 174,850

Head of household

If North Dakota

taxable income is:

Your tax is equal to:

Over	But not over			
\$ 0	\$ 42,650	.....	2.1% of North Dakota taxable income	
42,650	110,100	.....	\$ 895.65	+ 3.92% of amount over \$ 42,650
110,100	178,350	.....	3,539.69	+ 4.34% of amount over 110,100
178,350	349,700	.....	6,501.74	+ 5.04% of amount over 178,350
349,700		.....	15,137.78	+ 5.54% of amount over 349,700

How to assemble your return

Please assemble your documents in the order shown in the list below.

1. Form ND-1.
2. Schedule ND-1NR, if required.
3. Schedule ND-1FA, if required.
4. Schedule ND-1CR, if required.
5. Schedules ND-1SA and ND-1TC, if required.
6. Schedule PT, if required.
7. Schedule PTC, if required.
8. All other official North Dakota schedules and forms required to be attached.
9. Form W-2s, Form 1099s, and North Dakota Schedule K-1s showing North Dakota income tax withheld.
10. Copy of federal tax return.
11. Supporting statements required in instructions.

Staple all attachments to the top center portion of Form ND-1. Enclose your check or money order made payable to: **ND State Tax Commissioner**.
DO NOT send cash.

Before mailing . . .

- Make sure that you entered your name, correct mailing address, and social security number on the return. If married, include your spouse's name and social security number.
- Double-check your math.
- Make sure you included all of your Form W-2s, Form 1099s, and North Dakota Schedule K-1s showing North Dakota income tax withheld.
- Check to see that all required schedules and supporting statements are included.
- Enclose a complete copy of your federal tax return.
- Sign your return. If filing a joint return, your spouse also must sign.
- Use adequate postage.
- Make a copy of the return for your records.



Important:

If you do not sign your return, or if you do not provide a copy of your federal return, your state return is not complete and will be sent back to you. This could result in late filing charges.

Need help with your federal return?

If you need federal tax forms, have federal tax questions, or would like to find out where you can find IRS walk-in services, you may contact the IRS in one of the following ways.

Telephone assistance (toll free)

- **Federal tax questions..... 1-800-829-1040**
TTY/TDD 1-800-829-4059
Call this number if you have a question about your federal tax return or an IRS notice, need a transcript or copy of your federal return, or have questions on other federal tax matters.
- **Ordering forms and publications 1-800-829-3676**
Call this number to order federal tax forms and informational publications.
- **Recorded tax and refund information..... 1-800-829-4477**
Call this number to listen to pre-recorded information on a wide variety of federal tax topics or to check the status of your federal income tax refund. Please allow at least 6 weeks after you file your return (3 weeks if you filed electronically) before calling about the status of your refund. Be sure to have your social security number, filing status, and exact whole-dollar amount of your refund available when you call.

Web site

Access the IRS's Web site 24 hours a day, 7 days a week **www.irs.gov**

Walk-in service

In North Dakota, IRS walk-in services are available Monday through Friday, 8:30 a.m. to 4:30 p.m. (*except as noted*), at the following locations:

Bismarck (*closed 11 a.m. - 12 noon*)
Kirkwood Bank & Trust Building
2911 N 14th Street (3rd Floor)
(*next to Space Aliens restaurant*)

Fargo (*closed 11 a.m. - 12 noon*)
Federal Building
Room 470
657 2nd Avenue N

Grand Forks (*closed 11 a.m. - 12 noon*)
Federal Building
Room 137
102 N 4th Street

Minot (*closed 11 a.m. - 12 noon*)
305 17th Avenue SW
(*behind Hollywood Video store*)

Do you need any forms?

Download and print the forms you need from our web site at—
www.nd.gov/tax

Or use this form to order any forms you need. Check the box for each form that you want. You will receive two copies of each item you order.

- ☐ **Form ND-1**, Individual income tax form (Main method)
- ☐ **Schedule ND-1CR**, Calculation of credit for income tax paid to another state
- ☐ **Schedule ND-1FA**, Calculation of tax under 3-year averaging method for elected farm income
- ☐ **Schedule ND-1NR**, Tax calculation for nonresidents and part-year residents
- ☐ **Schedules ND-1SA and ND-1TC**, Statutory adjustments and tax credits
- ☐ **Schedule FC**, Family member care income tax credit
- ☐ **Schedule PG**, Planned gift tax credit
- ☐ **Schedule PT**, Property tax relief income tax credits for individuals
- ☐ **Schedule PTC**, Continuation schedules for property tax relief income tax credits
- ☐ **Schedule RZ**, Renaissance Zone Act exemptions and tax credits
- ☐ **Form 400-EXT**, Individual extension payment
- ☐ **Form 400-UT**, Calculation of interest on underpayment or late payment of estimated income tax for individuals
- ☐ **Form 101**, Extension of time to file a North Dakota tax return
- ☐ **Form ND-3**, Request for residential and agricultural property tax credit certificate
- ☐ **Form ND-2 booklet**, Individual income tax form (Optional method) and instructions
- ☐ **2008 Form 400-ES**, Estimated income tax—individuals [Use for 2008 tax year estimated tax]
- ☐ **One time (use tax) remittance form** [For individuals who buy goods from out-of-state retailers and pay less sales tax than North Dakota charges]
- ☐ **Claim for refund of city or county sales and use tax transmittal form** [For individuals who paid local sales or use tax in excess of the maximum due]

Complete and mail to:

Attn: 2007 Forms Order
ND Office of State Tax Commissioner
600 E. Boulevard Ave. Dept. 127
Bismarck, ND 58505-0599

Do not use the envelope in this booklet.

Type or print carefully. This is your mailing label.

Name

Address

City

State

ZIP code

Need forms or assistance?

Web site

Obtain tax forms and instructions on our web site at—
www.nd.gov/tax

E-mail

Submit your questions or comments to us at—
individualtax@nd.gov

Phone

Call us toll free (within North Dakota) at **1-800-638-2901**, Monday-Friday, 8 a.m. to 5 p.m. In the local Bismarck-Mandan area, or from outside North Dakota, call us as follows—

Questions: **(701) 328-1032**

Form requests: **(701) 328-3450**

If speech or hearing impaired, call Relay North Dakota at—
1-800-366-6888 (and ask for 1-800-638-2901)

Or write to us at—

Individual Income Tax Section
Office of State Tax Commissioner
600 E. Boulevard Ave. Dept. 127
Bismarck, ND 58505-0599

Check the status of your refund

You may check the status of your refund on our web site at **www.nd.gov/tax**. Find and click on the link **Where's My Refund?**.

This will take you to a secure web page where you will find instructions on how to make your inquiry. Have a copy of your return handy because you will be asked for certain information from it.

You may also send an e-mail to **individualtax@nd.gov** or call **(701) 328-3450**. If you direct deposited your refund, first check with your bank to see if it has been deposited into your account. However you contact us, you must provide the following information:

- Your name (and spouse's name, if joint return).
- Your social security number (and spouse's social security number, if joint return).
- Tax year for which return was filed.
- Your filing status from your return.
- The **exact** amount of your refund.

A refund on an electronically filed return generally is issued within 5 business days, and a refund on a paper return can take up to 6 weeks to process.

Request a copy of your return or other information

To obtain a copy of your return or information about your estimated tax payments, etc., you must submit a written request (by mail or fax) to our office. Your written request must contain the following:

- Your name and current address.
- Your social security number.
- Tax year.
- Description of information requested.
- Your signature.
- Daytime telephone number.